

**An Examination of Tax Deductible
Donations Made By Individual
Australian Taxpayers in
2012-13**

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TABLE OF CONTENTS

1.0	EXECUTIVE SUMMARY	2
1.1	OVERVIEW OF THE RESEARCH	2
1.3	SUMMARY OF FINDINGS	6
2.0	WHAT IS A TAX-DEDUCTIBLE GIFT?.....	11
2.1	CATEGORIES OF DEDUCTIBLE GIFT RECIPIENTS	13
2.2	NEW PHILANTHROPIC AND GIVING TAXATION INITIATIVES.....	15
2.3	PRIVATE ANCILLARY FUNDS (PAF) – 2007-2013.....	23
2.4	PUBLIC ANCILLARY FUNDS (PUBAFs).....	29
3.0	TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2012-13	33
3.1	INDIVIDUAL TAXPAYER DONATIONS	34
3.2	INDIVIDUAL TAXPAYER DONATIONS BY GENDER	40
3.3	INDIVIDUAL TAXPAYER DONATIONS BY STATE OF RESIDENCE	46
3.4	INDIVIDUAL TAXPAYER DONATIONS BY STATE AND POSTCODE OF RESIDENCE.....	54
3.5	INDIVIDUAL TAXPAYER DONATIONS BY INCOME BAND	59
3.6	TAXPAYER DONATIONS BY OCCUPATION	63
4.0	LIMITATIONS OF THE STUDY	68
5.0	BIBLIOGRAPHY	71
6.0	APPENDIX.....	73

1.0 EXECUTIVE SUMMARY

1.1 Overview of the Research

This study uses information based on published ATO material and represents the extent of tax-deductible donations made and claimed by Australian taxpayers to DGRs at Item D9 Gifts or Donations in their individual income tax returns for the 2012-13 income year. The data does not include corporate and trust taxpayers. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'.

While section 1.3 of this Executive Summary provides the more detailed overview, analysis of the ATO material provided for this study showed that the total amount donated and claimed as tax-deductible donations in 2012-13 was \$2.29 billion (compared to \$2.24 billion for the previous income year). This constitutes an increase of \$51 million from the previous income year.

The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2012-13 was \$504.02 (compared to \$494.25 in the previous income year). This average amount has nearly trebled in the last decade.

1.1.1 Defining a 'Gift' – Measurement and Movement

Historically, there are a number of sources of measurement and movement of giving in Australia. The *Giving Australia*¹ Report used a more liberal definition of gift to arrive at an estimated total of giving at \$11 billion in the year to January 2005 (excluding Tsunami giving of \$300 million). The \$11 billion total comprised \$5.7 billion from adult Australians, \$2 billion from charity gambling or special events and \$3.3 billion from business sources.

The Productivity Commission in 2010 reported that in 2006-07 for economically significant nonprofit organisations philanthropy revenue was \$7.2 billion, represented by:

¹ The Prime Minister's Community Business Partnership. (2005). *Giving Australia: Research on philanthropy in Australia*. Retrieved May 30, 2012 from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/publications>

- Donations from philanthropic trusts/foundations - \$0.3 billion
- Donations from business/organisations - \$0.6 billion
- Sponsorships - \$1.1 billion
- Donations from individuals - \$4.2 billion
- Other fundraising - \$1.0 billion²

In 2014 the Australian Bureau of Statistics published a Non-profit Institutions Satellite Account for the year 2012–13.³ In that year total ABS measured giving amounted to \$8,614 million (8 per cent of total sector income and 0.57% of GDP):

Donations, bequests and legacies	\$3,993 billion
Donations from businesses	\$863 billion
Donations from trusts and foundations	\$474 billion
Sponsorships	\$1,381 billion
Other fundraising	\$1,903 billion

- Income from donations, bequests and legacies experienced a 20 per cent decrease in real terms from 2006–07 when total giving was \$5131 million (6.9 per cent of total sector income).
- The sub sectors receiving significant philanthropy were environment, development and housing, law, advocacy, philanthropic, international (\$3,194m – 37%); Religion (\$1,805m – 20%); Social Services (\$1,240m- 14%) and culture and recreation (\$1,082m- 12.5%).
- The major recipient of foundation funding was social service (\$122m) followed by education and research (\$114m).
- The major recipients of business donations were environment, development and housing, law, advocacy, philanthropic, international (\$242m); education and research (\$196m) followed by social service (\$183m).

² Productivity Commission. (2010). *Contribution of the not-for-profit sector*. Retrieved May 30, 2012 from http://www.pc.gov.au/_data/assets/pdf_file/0003/94548/not-for-profit-report.pdf

³ Australian Bureau of Statistics (2014). *Australian National Accounts: Non-Profit Institutions Satellite Account, 2012-13* (Catalogue No 5256.0), data cube table 7.1, available at <http://www.abs.gov.au/AusStats/ABS@.nsf/MF/5256.0>

- Sponsorships were mainly directed at culture and recreation (\$672m); environment, development and housing, law, advocacy, philanthropic, international (\$415m); and industry associations, unions (\$160m).
- Donations and bequests from individuals went to environment, development and housing, law, advocacy, philanthropic, international (\$1405m); religion (\$1,510m) and social services (\$507m).

1.2 The Research in Context

By 2012, Australia had experienced more than 20 years of continued economic growth, averaging 3.5% a year. Demand for resources and energy from Asia and especially China had grown rapidly, creating a channel for resources investments and growth in commodity exports, but the narrative was that the mining investment boom was over. The high Australian dollar was hurting the manufacturing sector, but it had begun to weaken against the US dollar.

The Australian share market rose by over 500 points by year end with a high of over 1,000 point increase in May 2013, a rise of 12.0 percent for the year. Australia's GDP rose to 2.6 per cent in the year. Inflation was 2.5 per cent; interest rates were 2.75 per cent (lowest in over 50 years) and expected to fall further; and unemployment was round the 5.5 per cent mark. The dollar fell over 10 percent to the mid-nineties against the US dollar. The Melbourne Institute-Westpac Bank Consumer confidence index moved up to 102.2 in June 2013. This translates to a slight majority of economically optimistic Aussies compared to pessimistic. This figure is 6.9 per cent higher than June 2012, although still below average.

In 2012-13 there were floods from Cyclone Oswald in Queensland and New South Wales and bushfires in other states. The declared ATO gift appeals for the period were:

- The Victorian bushfires - which occurred from 18 January 2013
- The Queensland floods and tornadoes - which occurred from 26 January 2013
- The New South Wales floods - which occurred from 27 January 2013
- Coonabarabran Bushfires 17 January, 2013
- Tasmanian Bushfires January 2013
- Hurricane Sandy (USA) 5 November, 2012

The NAB Giving Index reported in February 2013 that “donations grew 2.6% (12-month average) in February 2013, down from 8.3% in the same period one year earlier. The average annual donation per donor was 1% lower, decreasing to \$291 from \$294.”⁴ The index had been broadly unchanged since mid-2012 to February 2013, after rising from late-2010.

In the United States, Giving USA 2014 estimated that total charitable contributions from American individuals, corporations and foundations in 2013 increased 4.4 percent to \$US335.17 billion or 3.0 percent adjusted for inflation.⁵ In the UK, Charities Aid Foundation (CAF) estimated the total amount donated to charity by adults in 2012/13 was £10.4 billion. Compared to 2010/11, this is an increase of £1.1 billion in cash terms, and an increase of £0.8 billion in real terms, after adjusting for inflation.⁶

⁴ NAB (2013) NAB Charitable Giving Index – in depth report, available at <http://business.nab.com.au/tag/charitable-giving-index/>

⁵ Giving USA. (2014). *The annual report on philanthropy for the year 2014*. Retrieved June 30, 2015 from <http://www.givingusareports.org/free.php>

⁶ Charities Air Foundation & National Council for Voluntary Organisations. (2014). *UK Giving 2012/13 – an update* Retrieved June 30, 2015 from <https://www.cafonline.org/pdf/UK%20Giving%202012-13.pdf>

1.3 Summary of Findings

The following is a summary of the significant statistics that are further analysed in this paper.

General Information:

- The total amount donated and claimed as tax-deductible donations in 2012-13 was \$2.29 billion (compared to \$2.24 billion for the previous income year). This constitutes an increase of \$51 million from the previous income year.
- In 2012-13, individual taxpayers claimed \$31.38 billion in personal tax deductions. Of this amount, 7.30% of deductions claimed were tax deductible gifts, compared to 7.49% for the cost of managing tax affairs and 62.97% for work related expenses.
- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2012-13 was \$504.02 (compared to \$494.25 in the previous income year). This average amount has nearly trebled in the last decade.
- In 2012-13, 4.55 million Australian taxpayers (or 35.60% of the Australian taxpaying population) made and claimed tax-deductible donations. This has flat lined since the previous year where 35.62% or 4.54 million taxpayers made and claimed a gift.
- On average, those individual taxpayers who make tax-deductible donations to DGRs donate approximately 0.32% of their taxable income. This has fallen slightly from 0.33% in 2011-12 and 0.42% in 2007-08.

Gender:

- In 2012-13, 2.28 million male taxpayers (or 34.45% of male taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.31 billion. In contrast, 2.27 million female taxpayers (or 37.37% of female Australian taxpayers) made and claimed tax-deductible donations to DGRs totalling \$983 million in 2012-13.

- The average tax-deductible donation made to DGRs and claimed by Australian male taxpayers in 2012-13 was \$574.04 (\$568.83 in 2011-12) and \$433.51 for Australian female taxpayers (\$419.97 in 2011-12).
- On average, male Australian taxpayers who made tax-deductible donations to DGRs donated approximately 0.30% of their taxable income, compared to 0.37% for females. This rate is similar to 2011-12, but down from 2010-11 (where males donated 0.33% of their income on average, and females donated 0.39% of their income).

State of Residence

- A total of 1,449,680 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs of \$884.22 million. This amount represented 38.59% of the national total. The next largest donor state was **Victoria** whose taxpayers made and claimed tax-deductible donations to DGRs of \$601.75 million, representing 26.26% of the national total. **Queensland** taxpayers claimed tax-deductible donations totalling \$329.15 million, followed by **Western Australia** with \$218.07 million.
- **New South Wales** taxpayers made and claimed the largest average tax-deductible donation to DGRs of \$609.94 compared to the national average of \$504.02. **Australian Capital Territory** taxpayers had an average gift of \$574.58, followed by other taxpayers with an average gift of \$438.05). The average amount donated by **Western Australia** taxpayers has decreased from \$507.40 in 2011-12 to \$473.20 in 2012-13.
- Taxpayers in the **Australian Capital Territory** donated an average of 0.40% of their taxable incomes, followed by taxpayers in **New South Wales** (0.39%) and **Victoria** (0.36%). This compares to the national average of 0.32%. Taxpayers in **Queensland** donated an average of 0.24% of their taxable incomes. These percentages are very similar to those in 2011-12.

Income Bands:

- In 2012-13, the average taxable gift for all taxpayers was \$504.02. The average tax-deductible donation made and claimed by taxpayers in the \$40,001-\$45,000 income band

was \$272.52, being 0.26% of their taxable income with 40.47% of taxpayers in this band claiming a tax deductible gift.

- The average tax-deductible donation made and claimed by taxpayers in the less than \$6,001 income band was \$588.61 (an increase from \$513.51 in 2011-12), with 5.60% of taxpayers in this band claiming a tax deductible gift.
- The average tax-deductible donation made to DGRs and claimed by individual taxpayers earning over one million per year was \$41,244.73. This has decreased from \$49,678.88 in 2011-12 to an amount similar to that in 2010-11 (\$40,606.60).
- Taxpayers earning over \$1 million donated approximately 1.14% of their taxable income to DGRs, compared to the national average of 0.32%. However, this has decreased from 1.47% in 2011-12.

Tax Deductible Gifts by Postcode

- The postcode with the highest total of tax deductible gifts for 2012-13 was **NSW 2030 (Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North)** with \$27,703,284 claimed in total. This is a decrease from the previous year where **WA 6011 (Cottesloe, Peppermint Grove)** claimed the highest total of tax deductible gifts (\$43,778,673) and the highest average gift (\$19,587.77 per gifting taxpayer). In Victoria, **VA 3142 (Hawksburn, Toorak)** continued to claim the highest total of tax deductible gifts in that state with \$26,267,788 claimed in total. However this was lower than the \$30,216,306 claimed in 2011-12. Meanwhile, **VIC 3761 (St Andrews)** had the highest average gift in the country at \$12,932.49 per gifting taxpayer.
- This year, as with previous years, the postcode with the highest percentage of taxpayers claiming a gift deduction was from Victoria being 3842 (Churchill). It had 54.46% of taxpayers claiming a gift. This is somewhat lower than 2011-12 where **VIC 3964 (Port Franklin)** had 61.54% of taxpayers claiming a gift. In other states, the South Australian postcode of **SA 5461 (Halbury, Goyder, Mount Templeton, Hoskin Corner, Stow, Saints, Whitwarta, Watchman, Balaklava, Bowillia, Dalkey, Erith, Everard Central)** had 52.94% of taxpayers claiming a gift.

A database of all deductible gifts claimed between 2005 and 2013, fully searchable by postcode, can be found on the ACPNS website at

<http://www.qut.edu.au/business/acpns/publications>

Tax Deductible Gifts by Occupation

This year, for the seventh time, we are able to match occupations declared by taxpayers on their income tax returns with their deductible gifts. This should not be confused with sole trader occupations which has been available for some time, but only captures taxpayers who trade in a business under their own name (i.e. no corporate body or trust involved).

- The highest average gift deductions were claimed by Barristers (\$6,122.64) followed by Chief Executives and Managing Directors (\$4,832.01) and Internal Medicine Specialists (\$2,880.33).
- The occupation with the highest total claimed gift deductions was Chief Executives and Managing Directors (\$231,646,617) followed by General Managers (\$53,253,896). This is consistent with previous years.
- The occupation with the highest deductible gift to taxable income ratio was Ministers of Religion (1.98%) followed by Barristers (1.95%) and Medical Laboratory Scientists (1.27%). Chief Executives and Managing Directors donated 1.04% of their taxable income.
- The occupation categories with the highest percentage of donating taxpayers were Police (72.37%), Midwifery and Nursing Professionals (69.23%), and School Principals (67.47%).

A database of all deductible gifts claimed between 2006 and 2013, fully searchable by occupation, can be found on the ACPNS web site at

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Private Ancillary Funds (PAF)

The total number of PAFs increased by 6.69% to 1,069 at the end of the 2012-13 income year. They received \$293.84 million in donations and distributed \$244.49 million.

Public Ancillary Funds (PubAFs)

For the second year, the ATO has released data on PubAFs. 99 new PubAFs were approved in 2012-13 to bring the total number of PubAFs approved to 1,527. They received \$275.43 million in donations and distributed \$306.35 million.

2.0 WHAT IS A TAX-DEDUCTIBLE GIFT?

According to Division 30 of the *Income Tax Assessment Act 1997* (Cth) (ITAA 1997), taxpayers are entitled to claim a tax deduction for gifts (i.e. donations) made during the income year to endorsed Deductible Gift Recipients (DGRs). There are two elements which must be present in order to claim a tax-deduction:

- (a) it must be a gift; and
- (b) it must be made to a DGR.

The term "*gift*" is not defined in either the ITAA 1936 or 1997. As a consequence, it takes on its ordinary meaning.

On 20 July 2005, the ATO released *Taxation Ruling* TR 2005/13 'Tax Deductible Gifts – What is a Gift?' This taxation ruling supersedes several other taxation rulings and determinations and represents the most comprehensive taxation ruling issued by the ATO on the subject of tax-deductible gifts. TR 2005/13 contains 230 paragraphs, 81 worked examples and spans 47 pages.

For a gift to be a tax-deductible donation and claimed as an income tax deduction in personal income tax returns, the gift must usually have the following characteristics:

- there is a transfer of the beneficial interest in property;
- the transfer is made voluntarily;
- the transfer arises by way of benefaction; and
- no material benefit or advantage is received by the giver by way of return.

Generally, for a payment to be considered a gift it must be unfettered, that is, there must be no obligation to do anything in recognition of the gift and no expectation on the part of the donor to receive anything in return for the donation (i.e. no strings attached).

Where a payment constitutes a bona-fide gift, then the donor is entitled to claim the amount given as an income tax deduction under Division 30. In contrast, the following are **not** usually considered gifts:

- purchase of raffle or art union tickets;
- purchase of an item such as a mug, key ring or pen which is not merely a token that promotes the DGR or its activities;
- the cost of attending a fundraising dinner, even if the cost exceeds the value of the dinner. However, there are new contribution rules that apply since 1 July 2004 for minor benefits made to DGRs;
- payments to school building funds as an alternative to an increase in school fees;
- membership fees (except to political parties); and
- payments where the person has an understanding with the recipient that the payment will be used to provide a benefit to the donor.

However, since 1 July 2004 the government has allowed certain contributions, which do not fall under the strict definition of a gift, to be deductible. A deduction is now allowed where the donor receives a benefit in connection with the contribution, provided that certain conditions are met and the benefit does not exceed a specified limit. Broadly, this allows deductions for two separate types of contributions at a DGR fundraising event in Australia, namely:

- contributions made in return for a right to participate in a fundraising event (e.g. the purchase of a ticket to attend a charity ball, fete, dinner, performance or similar charitable fund-raising event); and
- contributions made by way of consideration for the supply of goods and services for successful bidding at a charity auction that is conducted by a deductible gift recipient.

2.1 Categories of Deductible Gift Recipients

Since 1 July 2000, pursuant to Subdivision 30-BA of the ITAA 1997, the Commissioner of Taxation must endorse both Income Tax Exempt Charities (ITECs) and DGRs.

If a DGR is not endorsed by the Commissioner, donors will be unable to claim income tax deductions for gifts made since 1 July 2000 under Division 30 of the ITAA 1997.

Sub-Division 30B of the ITAA 1997 outlines the 12 general categories of entities and funds that have been endorsed by the Commissioner of Taxation as DGRs. The general categories are:

- health (Section 30-20);
- education (Section 30-25);
- research (Section 30-40);
- welfare and rights (Section 30-45);
- defence (Section 30-50);
- environment (Section 30-55);
- the family (Section 30-70);
- international affairs (Section 30-80);
- sports and recreation (Section 30-90);
- philanthropic trusts (Section 30-95);
- cultural organisations (Section 30-100); and
- other recipients consisting of ancillary funds (Section 30-105).

Five new general categories of deductible gift recipient have been allowed since 1 July 2006:

- disaster relief;
- war memorials;
- animal welfare;
- charitable services; and
- educational scholarships.

In addition to the above general categories of funds, authorities, institutions and organisations, gifts of \$2 or more made to recipients specified in Sections 30-15 to 30-100 of the ITAA 1997 are also deductible to the donor.

However, these are only the general categories. This is not the full list of DGRs. Donors can check the status of a DGR by searching the Australian Business Register.⁷ As at 31 October 2012 there were nearly 56,279 Tax Concession Charities but only about 29,046 qualify as DGRs able to give tax deductible receipts.

Only certain types of gifts are specifically made tax-deductible under Division 30. These include:

- gifts of \$2 or more (money);
- property which has been purchased by the donor less than 12 months before the gift was made;
- property valued by the Commissioner as over \$5,000;
- trading stock disposed of outside the ordinary course of business;
- cultural gifts, being property made under the Cultural Gifts Program;
- cultural bequests, being property made under the Cultural Bequests Program; and
- heritage gifts.

In order to claim the amount of their tax-deductible donation to a DGR, donors are required to keep records of their gifts. DGRs are not required by income tax law to issue receipts for deductible gifts, but most do, as the donor will need a receipt in order to substantiate the claim made.

⁷ Australian Business Register. (2012). *ABN look up*. Retrieved May 30, 2012 from <http://www.abr.business.gov.au/>

2.2 New Philanthropic and Giving Taxation Initiatives

On 26 March 1999, the Prime Minister issued a press release announcing various income tax measures to encourage greater corporate and personal philanthropy in Australia. These new measures included:

- establishment of Prescribed Private Funds (PPFs) – now known as Private Ancillary Funds (PAFs);
- tax deductibility for gifts of property over \$5,000;
- 5-year averaging of donations;
- deductions for workplace giving;
- conservation covenants;
- capital gains tax exemption under the Cultural Gifts Program;
- deductions for fundraising dinners and similar events; and
- new DGR category of health promotion charities.

Each of these taxation incentives is discussed below in more detail.

Further incentives have been suggested and developed by the Prime Minister's Community Business Partnership since 1999. These incentives which involve the taxation regime have been rolled out gradually since 1999.⁸

2.2.1 Private Ancillary Funds (PAFs) (formerly Prescribed Private Funds (PPFs))

A PPF is a fund established by will or trust instrument with:

- DGR status (i.e., gifts to it are deductible to the donor);
- normally, income tax exempt status (i.e., its income is exempt from income tax); and
- the ability to attract a variety of other Commonwealth, State and Territory tax and duty concessions.

⁸ The Prime Minister's Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved May 30, 2012 from http://www.fahcsia.gov.au/sa/communities/progserv/Documents/pmcbp_fs5.pdf

There is no need for gifts to a PPF to be sought and received from the public and a PPF can be controlled by an individual, family or corporate group. This is a removal of a major barrier to philanthropy, as it was often difficult to satisfy the previous test of “public donations” before a fund would be endorsed as a DGR.

On 1 October 2009 a new regime began for PPFs. Existing PPFs became Private Ancillary Funds (PAFs) and they were taken to be endorsed as deductible gift recipients. The Minister was given power to make guidelines about the establishment and maintenance of PAFs. Each trustee of an existing PPF was taken to have agreed to comply with PAF Guidelines. Only a constitutional corporation can be a trustee of a PAF.

The administration of PAFs was vested fully in the Commissioner of Taxation, subject to some transitional provisions. The Commissioner has power to:

- endorse PAFs as deductible gift recipients and tax concession charities or income tax exempt funds;
- revoke endorsement;
- impose administrative penalties on trustees, and their directors; and
- suspend, remove and replace trustees.

The legislative changes are contained in *Tax Laws Amendment (2009 Measures No. 4) Act 2009* (Cth) which received Royal Assent on 18 September 2009. The PAF Guidelines were signed on 28 September 2009 and a model trust deed was released soon after by the Australian Taxation Office.

The PAF Guidelines are a legislative instrument and so have legal effect, in contrast to the guidelines that applied to PPFs. PAFs must agree to comply with the Guidelines.

In each financial year, a PAF must distribute to deductible gift recipients an amount equal to at least 5% of the market value of its net assets as at the end of the previous financial year. The market value of the assets must be estimated as specified in the Guidelines.

A PAF must not acquire a collectable, may not carry on a business, and may not solicit donations from the public. A PAF is also effectively limited in the donations it can accept from ‘outsiders’.

A PAF must have and maintain a current investment strategy and subject to some exceptions may not borrow or maintain an existing borrowing. The trustee must prepare and maintain a current investment strategy meeting the requirements of the PAF Guidelines. Special obligations are also imposed on the independent responsible person on the board of directors of the trustee.

The Guidelines contain some exceptions/qualifications in respect of the above rules, and the Guidelines and Act contain transitional provisions in respect of certain PAFs that existed before 1 October 2009.

A dynamic graph of PPF growth is available on the Centre's web site at

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-statistics>

2.2.2 Gifts of Property over \$5,000

From 1 July 2001 changes to the legislation enabled donors to claim a tax deduction for gifts of property held by the donor and valued at more than \$5,000 by the Commissioner of Taxation. This deduction was backdated to apply from 1 July 1999 and extends to property donated to approved environmental and heritage organisations. Previously, the deduction was only available where the property was purchased within 12 months of being donated.

Tax Laws Amendment (2007 Measures No. 2) Act 2007 made several amendments to the *Income Tax Assessment Act 1997* to promote philanthropy. To promote philanthropic giving, the Government announced in the 2006-07 Budget that it would allow a tax deduction for the donation of certain publicly listed shares to DGRs, extending the current gift provisions.

The amendments allow a tax deduction for donations of shares in listed public companies, which were acquired at least 12 months before the donation, and have a market value of \$5,000 or less. Donors can claim a deduction for the market value of the shares as at the day they made the gift.

2.2.3 5 Year Averaging of Donations

Donors now have the ability to spread the following types of gifts over a period of up to 5 income years:

- cash donations in excess of \$5,000 (which took effect from 1 July 2003);
- property valued by the Commissioner in excess of \$5,000 (which took effect from 1 July 1999); and
- cultural gifts made through the Cultural Gifts Program (which took effect from 1 July 1999).

2.2.4 Deductions for Workplace Giving

Workplace giving programs (which took effect from 1 July 2002) are designed to give employees the opportunity to make regular donations to a DGR through regular payroll deductions. Employees receive immediate tax benefits, as employers are able to reduce the amount of PAYG withholding tax from that employee's pay.

2.2.5 Conservation Covenants

Certain types of conservation covenants over land, entered into on or after 1 July 2002, will be eligible for an income tax deduction and concessional capital gains tax treatment.

2.2.6 The Cultural Gifts Program – Capital Gains Tax Exemption

Since 1 July 1999, bequests of property and gifts of cultural property made through the Cultural Gifts Program are exempt from capital gains tax, thus maximising the appreciated value of these gifts for tax deduction purposes.

2.2.7 Deductions for Fundraising Dinners and Similar Events

Since 1 July 2004, individual taxpayers are, in certain circumstances, able to receive a tax deduction for 'contributions' in the form of a ticket to a charity fundraising dinner. The deduction initially applied to contributions above \$250, where the value of the benefit received (for example, a meal or entertainment) was no more than 10% of the total contribution or \$100, whichever was less. The provision also relates to goods purchased at fundraising auctions.

Further changes were made from 1 January 2007 to reduce the minimum contribution threshold to \$150 (previously \$250), to allow a greater number of charities to use the measure for fundraising. The value of the minor benefit allowed was increased to 20 per cent of the gift – or ticket price – but not exceeding a value of \$150 (previously 10% not exceeding \$100).

2.2.8 Health Promotion Charities

A new DGR category known as Health Promotion Charities is entitled to the same benefits as Public Benevolent Institutions. This category commenced in 2002, but is back-dated to the 1997/98 year. It allows a tax deduction for gifts to charitable institutions whose principal activity is to promote the prevention or the control of behaviour that is harmful or abusive to human beings.

2.2.9 Donations to political parties and other candidates

Before 22 June 2006, former item 3 in the table contained in section 30-15(2) ITAA 1997 provided that a deduction to a political party registered under *Commonwealth Electoral Act 1918* Pt XI may be allowable but was limited to \$100 and could not be claimed by a company. From 22 June 2006, under Subdiv 30-DA ITAA 1997:

- the tax deductible threshold for political contributions is \$1,500 for an income year;
- deductions are allowed for contributions made to political parties registered under state and territory, as well as federal, electoral legislation;
- gifts to independent candidates and independent members may be deductible; and
- companies may be entitled to deductions.

Tax Laws Amendment (2008 Measures No. 1) Bill 2008 was passed by the House of Representatives on 21 February 2008 and introduced to the Senate on 11 March 2008. Schedule 1 of the Bill amends the income tax law to remove tax deductibility for contributions or gifts to political parties, independent members and candidates. The measure applies in relation to contributions and gifts made on or after 1 July 2008. The Senate referred the provisions of Schedule 1 to the Joint Standing Committee on Electoral Matters for inquiry and report by June 2009. Further, the *Tax Laws Amendment (Political Contributions and Gifts) Bill 2008* was passed by the Senate on Tuesday, 3 February 2009

with amendments. Individual taxpayers will still be able to claim a tax deduction for such gifts to \$1,500 due to amendments.

2.2.10 Five new general categories of deductible gift recipient from 1 July 2006:

- **Australian disaster relief funds** – public funds for relief of people in distress as a result of a declared disaster which occurred in Australia;
- **animal welfare charities** – charitable institutions that provide short-term direct care and/or rehabilitate certain animals;
- **charitable services institutions** – charitable institutions that would be public benevolent institutions but for their health promotion and/or harm prevention activities;
- **war memorial repair funds** – public funds established and maintained for the reconstruction or critical repair of a qualifying war memorial; and
- **developed country disaster relief funds** – public funds established by a public benevolent institution for relief of people in distress as a result of a declared disaster in a developed country.

2.2.11 Educational Scholarships

From 1 July 2006, a public fund established for charitable purposes is eligible for endorsement as a DGR by the Commissioner if its sole purpose is to provide money for scholarships, bursaries or prizes to which section 30-37 of the ITAA 1997 applies.

A scholarship, bursary or prize to which the section applies is one which:

- may only be awarded to Australian citizens, or permanent residents of Australia, within the meaning of the *Australian Citizenship Act 1948*;
- is open to individuals or groups of individuals throughout a region of at least 200,000 people, or throughout at least an entire state or territory;
- promotes recipients' education in either or both of:
 - pre-school courses, primary courses, secondary courses or tertiary courses,
 - educational institutions overseas, by way of study of a component of one of the above courses; and
- is awarded on merit or for reasons of equity (e.g. for students who are experiencing financial disadvantage or hardship).

Scholarships and bursaries are ongoing or one-off benefit payments for school fees, textbooks and related educational expenses such as uniforms or travel. A prize is an award of money or property that is usually conferred for reasons of merit such as academic achievement, but may also be for reasons of equity.

2.2.12 Share Gifts

From 1 July 2007, if you make a gift of listed shares valued at \$5,000 or less that you acquired at least 12 months earlier, you could be eligible to claim a deduction. For the gift to be tax deductible, **all** of the following requirements must be met:

- The shares were acquired in a listed public company;
- When the shares were gifted, they were listed for quotation on the official list of an Australian stock exchange;
- The shares were gifted to a deductible gift recipient;
- The shares were acquired at least 12 months before they were gifted; and
- The market value of the shares was \$5,000 or less on the day they were gifted.

2.2.13 Public Ancillary Fund amendments

In the May 2010 Budget, the federal government announced that it would improve the integrity of Public Ancillary Funds (PubAFs) by introducing a new regulatory framework similar to that introduced for Private Ancillary Funds (PAFs). Amending legislation was introduced as part of Tax Laws Amendment (2011 Measures No 7) Bill 2011. Guidelines were made by legislative instrument on 9 December 2011, setting out rules for establishing, operating and winding up a PUF, and transitional provisions. Most changes took effect from 1 January 2012.

The reformed regulatory framework takes much of its shape from that of PAFs. A new section 426-102 inserted into Schedule 1 of Taxation Administration Act 1953 sets out the elements of a trust that is a PubAF, including that trustees are constitutional corporations or a Public Trustee. The main amendments introduced have the effect that:

- An ancillary fund is defined as a 'public ancillary fund' or 'private ancillary fund' in Income Tax Assessment Act 1997, section 995-1. And philanthropic trust funds can be 'public ancillary funds' or 'private ancillary funds' under Taxation Administration Act 1953, (Schedule 1 section 426-1);
- PubAFs are identified as such on the Australian Business Register (Taxation Administration Act 1953, Schedule 1 section 426-104);
- The Minister (Treasurer) must make binding guidelines through legislative instruments (Taxation Administration Act 1953, Schedule 1 section 426-103);
- The Commissioner of Taxation will have power (under Taxation Administration Act 1953, Schedule 1 section 426-120) to:
 - impose administrative penalties on trustees and directors of trustees who breach the guidelines; or
 - suspend or remove trustees for breaches of guidelines.

The Public Ancillary Fund Guidelines 2011 set out requirements for operation, winding up and portability, including:

- the PubAF's nonprofit nature;
- minimum annual distribution of 4 per cent of the market value of net assets;
- annual valuation of assets;
- accounts; annual financial statements; and audit of financial accounts;
- annual income tax return;
- investment strategy and limitations on investing;
- trustees' fees and remuneration;
- inviting the public to donate; and
- transferring assets to another PubAF.

There are transitional rules about distribution, where a fund's governing rules are inconsistent with the Guidelines, or where a fund holds prohibited investments or has existing borrowings, and where a trustee is not a constitutional corporation.

2.3 Private Ancillary Funds⁹ (PAF) – 2007-2013

PAFs are trusts to which taxpayers can make tax deductible donations.¹⁰ The term *private ancillary fund* is defined in the taxation legislation and has some similarities with the US private family foundation. The **sole** purpose of a PAF must be to provide money, property or benefits to funds, authorities or institutions, which are deductible gift recipients (DGRs).

Table 1: Numbers of PAFs, donations received, distributions made and closing values					
Date	Number of PAFs approved in the year	Total number of PAFs approved	Donations received (\$m)	Distributions made (\$m)	Closing value (\$m)
2000-01	22	22	78.66	-	78.62
2001-02	59	81	53.04	6.69	133.71
2002-03	49	130	53.18	18.42	179.33
2003-04	94	224	155.66	27.46	332.02
2004-05	95	319	192.69	57.43	523.25
2005-06	116	435	364.94	84.47	885.42
2006-07	164	599	533.26	133.42	1,484.47
2007-08	169	768	779.33	140.57	2,069.35
2008-09	54	822	272.71	155.34	2,038.19
2009-10	57	879	321.04	197.47	2,266.83
2010-11	28	907	304.39	165.41	2,124.46
2011-12	95	1002	354.49	251.66	2,933.60
2012-13	84	1069	293.84	244.49	2,811.80

As at 31 October 2013, there were 1,069 PAFs existing, with 84 new PAFs approved, representing a 6.69% increase from the previous financial year (see Charts 1 and 2 overleaf).¹¹

⁹ On 1 October 2009, existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).

¹⁰ PPFs were part of the Howard Government's response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999.

¹¹ The statistics for the 2012–13 income year were sourced from 2013 returns processed by 31 October 2014. The statistics for the 2011–12 income year were sourced from 2012 returns processed by 18 June 2014. The statistics for the earlier and later income years are as at 31 October of the following year, for example 2009–10 income year, 2010 returns processed by 31 October 2011.

Chart 1: Number of PAFs Approved By Year

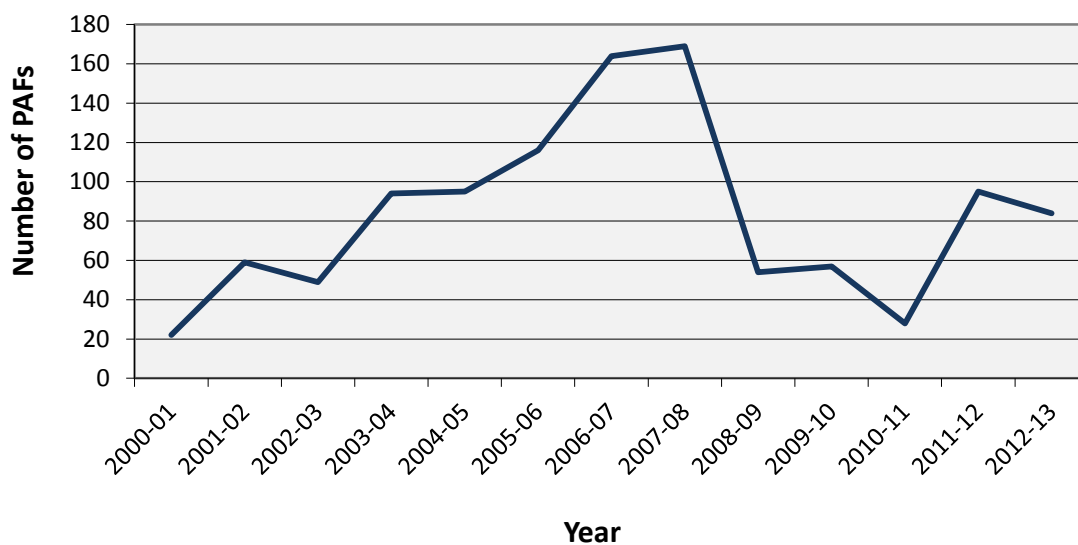
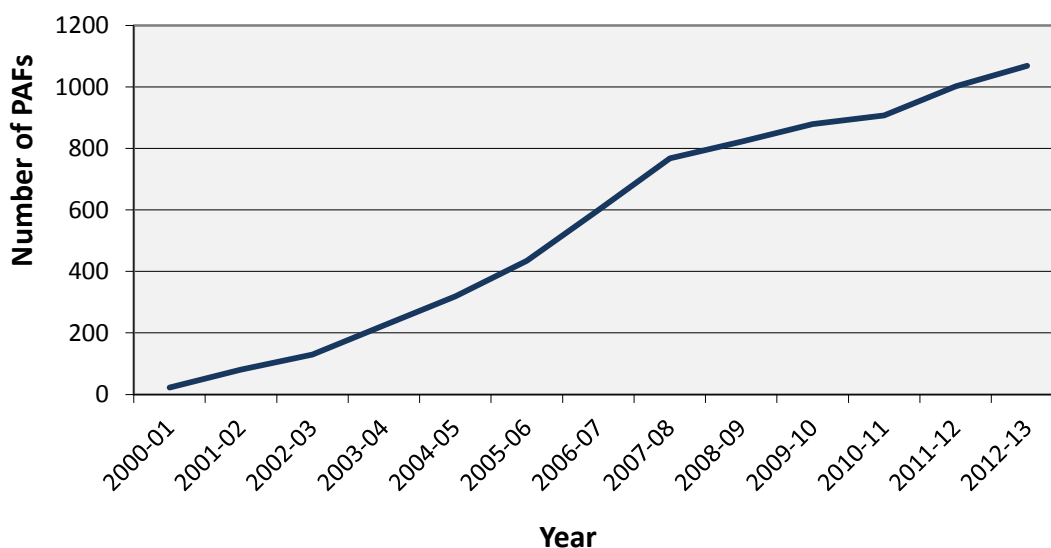


Chart 2 displays the total number of PAFs approved by year. It can be seen that there has been an increase in the total number of approved PAFs each year.

Chart 2: Cumulative Number of PAFs Approved By Year



As can be seen in Chart 3, for the year ending 30 June 2013, a total of \$293.84 million was donated to PAFs. This represents a 17.1% decrease in donations from the previous 2011-12 financial year, during which \$354.49 million dollars was donated.

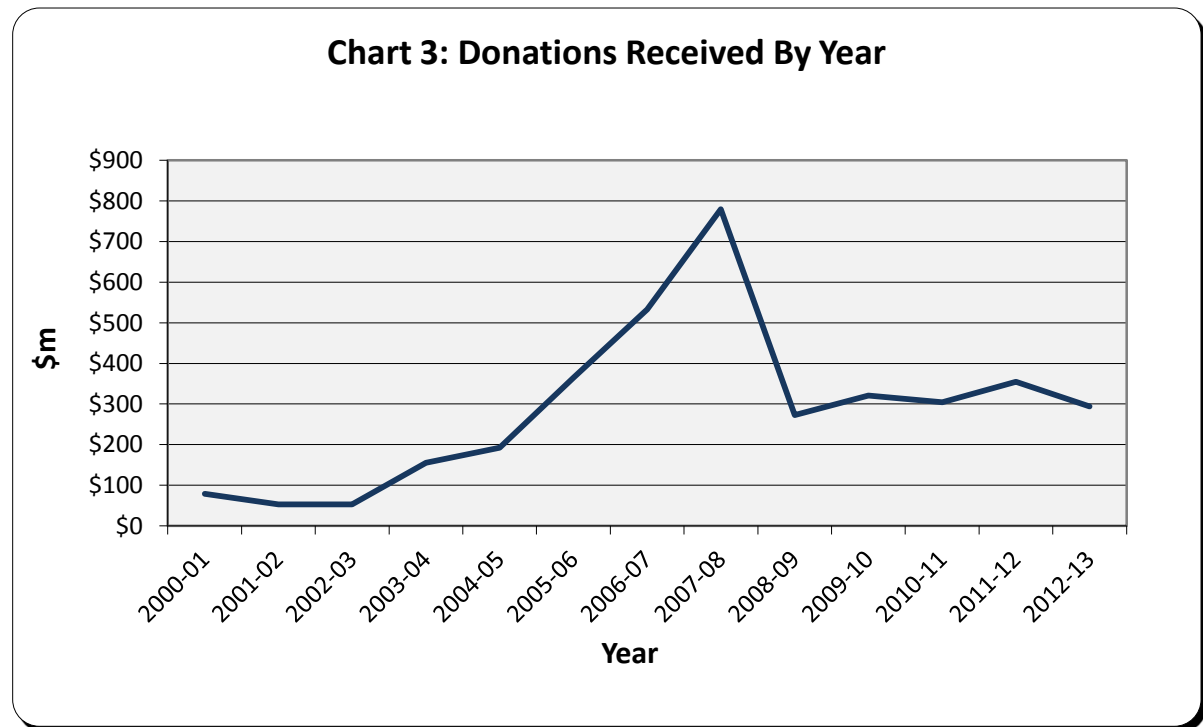


Chart 4 displays the value (in millions) of distributions made across the years by PAFs.

Chart 4: Distributions Made By Year

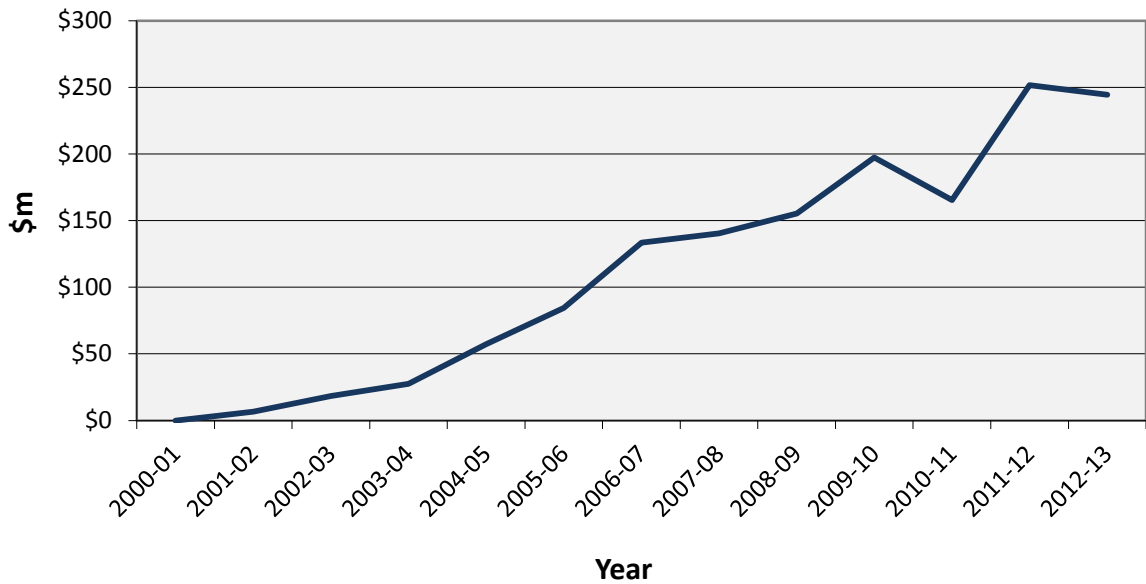
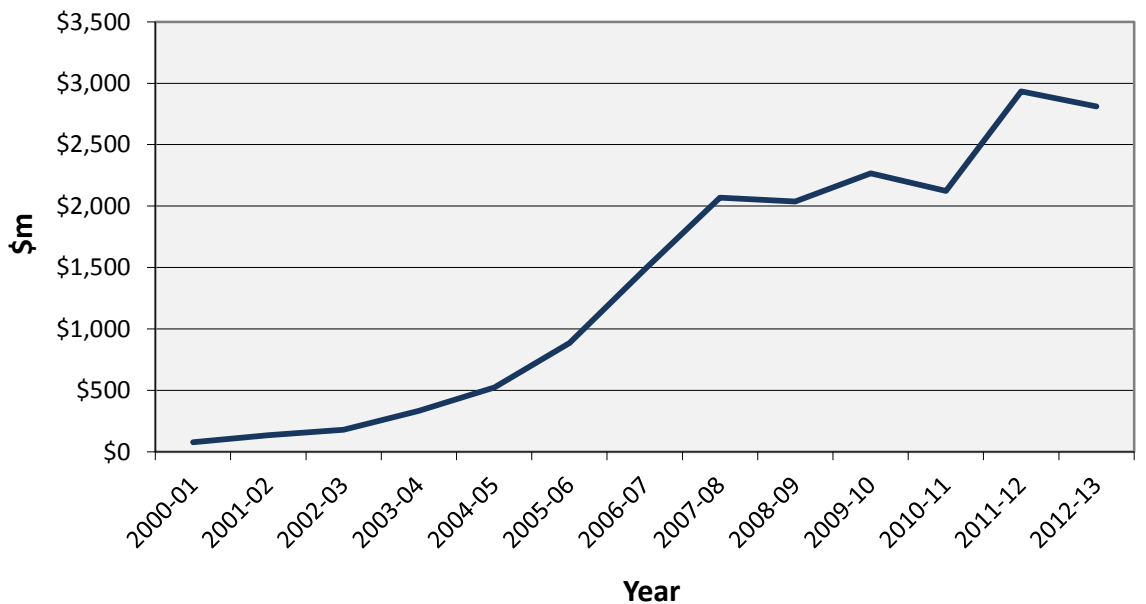


Chart 5 displays the closing value of PAFs by year.

Chart 5: Closing Value By Year



In 2012-13 PAF distributions increased to DGR categories of Education (\$25m to \$36m), welfare (\$70m to \$72m), and International Affairs (\$18m to \$20m). Following the large drop

to donations to the environment in 2011-12, donations to the environment saw a modest growth to \$9.05 million however this was much less than the \$13.31 million distributed to the environment in 2010-11. Similarly, there was a large increase to cultural organisations following a drop in distributions in 2011-12. Distributions totalled over \$40m to cultural organisations from PAFs in 2012-13.

Following a large distribution increase to health in 2011-12 (\$14m to \$33m), distributions decreased slightly in 2012-13 to \$27.93m. Similarly, distributions to research which increased dramatically in 2011-12 from \$4.9m to \$32.6m experienced a decrease to \$9m in 2012-13. This pattern of large and small distribution years to research has been consistent since 2006-07. In other areas there were distribution decreases to sports & recreation (\$65,743 to \$41,900) and other recipients (\$33m to \$21m).

Table 2: PAF Distributions made to deductible gift recipients by category of recipient (\$)

DGR General categories	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Health	534,141	390,113	1,382,296	2,442,957	5,775,830	7,832,183	9,803,167	14,410,340	18,435,455	14,160,319	33,001,353	27,926,685
Education	851,036	3,451,638	4,234,797	12,605,664	12,242,161	9,873,819	16,206,527	14,540,161	20,261,363	9,977,762	24,771,616	36,360,901
Research	199,800	577,732	1,322,925	598,928	2,001,817	2,353,085	11,597,567	2,874,685	25,081,891	4,931,365	32,605,299	8,999,479
Welfare	2,780,203	8,315,269	9,593,833	23,518,609	23,047,455	36,946,138	44,355,002	49,651,302	48,878,297	42,091,825	69,836,571	72,427,783
Environment	176,000	541,253	1,057,177	1,917,820	5,797,762	7,636,862	14,107,795	13,006,208	12,645,892	13,311,684	8,153,522	9,049,031
International Affairs	121,020	417,707	4,008,264	4,872,084	4,852,781	5,885,893	11,159,253	10,243,277	16,179,924	17,584,209	18,019,217	19,568,947
Sports & Recreation	0	0	0	0	84,500	41,380	463,500	17,369	53,535	87,697	65,743	41,900
Cultural Organisations	761,345	2,549,380	2,893,616	2,310,460	5,239,626	39,929,082	10,943,058	18,546,509	26,368,480	28,341,761	22,760,139	40,937,178
Other	1,069,630	1,196,252	1,902,155	5,849,139	18,043,012	16,737,040	14,406,530	22,290,872	23,983,222	22,916,849	33,015,696	21,427,641
Ancillary Fund DGRs	198,800	955,770	939,054	2,426,941	5,271,341	5,762,247	6,958,664	7,153,762	4,631,412	11,611,933	6,382,749	4,442,391
Not a DGR	0	25,048	124,100	888,662	2,117,903	418,048	298,267	1,252,612	949,900	32,100	1,991,891	562,130
Not a DGR but a TCC	n.a.	n.a.	n.a.	n.a.	n.a.	6,080	270,872	1,256,764	0	362,640	1,059,832	1,804,772
Insufficient details provided	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	937,633
Total distributions made	6,691,975	18,420,162	27,458,217	57,431,265	84,474,188	133,421,856	140,570,201	155,243,860	197,469,370	165,410,144	251,663,628	244,486,471

Notes: 'Other' includes donations to 'family', 'defence', 'industry, trade and design', 'philanthropic trusts' and specifically listed DGRs. 'Not a DGR' includes distributions made to recipients where ABN details are not provided, incomplete or not to a valid recipient. 'TCC' stands for Tax Concession Charity.

2.4 Public Ancillary Funds (PubAFs)

For the second time, the ATO has released information on PubAFs. As at 31 October 2014, there were 1,527 PubAFs approved with 99 new PubAFs approved in the 2012-13 financial year. Donations received in 2012-13 were down from 2011-12¹² (\$275.43 million in 2012-13 compared to \$337.48 million the previous year). A total of \$306.35 million was distributed in 2012-13, leaving \$1,572.51 million in net assets.

Table 3: Numbers of PubAFs, donations received, distributions made and closing values

Financial Year	Number of PubAFs approved in the year	Cumulative number of PubAFs approved	Donations received (\$m)	Distributions made (\$m)	Net PubAF assets (\$m)
2011-12	101	1,437	337.48	370.47	1,682.07
2012-13	99	1,527	275.43	306.35	1,572.51

Table 4 (overleaf) displays the distributions made to DGRs by PubAFs in 2012-13. Unlike the previous year, education received the largest amount (\$104m), followed by welfare (\$101m), and Health (\$48m).

¹² The statistics for the 2012–13 income year were sourced from 2013 returns processed by 31 October 2014. The statistics for the 2011–12 income year were sourced from 2012 returns processed by 18 June 2014.

Table 4: Distributions made to deductible gift recipients by category of recipient (\$)		
DGR General categories	2011-12	2012-13
Health	54,550,247	48,184,549
Education	65,139,978	104,753,951
Research	26,527,038	11,571,858
Welfare	192,109,915	100,694,479
Environment	918,933	1,072,759
International Affairs	4,355,701	7,972,587
Sports & Recreation	633,227	698,365
Cultural Organisations	11,030,854	13,929,865
Other	1,801,370	1,527,638
Ancillary Fund DGRs	3,456,273	5,836,347
Not a DGR	6,652,301	1,292,749
Not a DGR but a TCC	3,270,894	6,995,191
Insufficient details provided	n.a.	1,815,097
Total distributions made	370,466,731	306,345,435

Further information on broad categories of DGRs is available from table 5 (overleaf).

Table 5: General Categories of DGR	
Health	Public hospital, Nonprofit hospital, Public fund for public and non-public hospitals, Public authority for research, Public institution for research, Health promotion charity
Education	Public university, Public fund for the establishment of a public university, Higher education institution, Residential educational institution, Commonwealth residential educational institution, Affiliated residential educational institution, TAFE, Public fund for religious instruction in government schools, Roman Catholic public fund for religious instruction in government school, School building fund, Public fund for rural school hostel building, Life education company
Research	Approved research institute, The Commonwealth
Ancillary fund DGRs	
Welfare and rights	Public benevolent institution, Public fund for benevolent institutions, Public fund for persons in necessitous circumstances
Environment	Public fund on the Register of Environmental Organisations
International Affairs	Overseas aid fund
Sports and Recreation	Guides branch, Scouts branch
Cultural organisations	Public fund on the Register of Cultural Organisations, Public library, Public museum, Public art gallery, Institution consisting of a public library, public museum and a public art gallery or of any two of them
Other unknown	Public fund for approved marriage guidance organization, the Commonwealth or a State, Public institution or public fund for members of the armed forces

Table 6 (overleaf) breaks down the number of deductible gift recipients by their category.

Table 6: Number of deductible gift recipients 2012-13 by category of recipient

Type of DGR	Number of DGRs
Public benevolent institutions	10,090
School or college building fund	4,775
Ancillary funds	1,635
Public library	1,610
Public fund on the register of cultural organisations	1,490
Health Promotion Charity	1,465
Private Ancillary Funds	1,235
Public fund for persons in necessitous circumstances	670
Public museum	615
Public fund on the register of environmental organisations	590
Scholarship fund	515
Public fund for religious instruction in government schools	330
Animal welfare charity	325
Public hospital	305
Overseas aid fund	235
Government Special School	230
A public fund established and maintained by a nonprofit or government entity with the principal activity of providing volunteer based emergency services that are regulated by a State or Territory law where the fund is established and maintained solely for the purpose of supporting the volunteer based emergency service activities of the entity	200
Public art gallery	190
Specifically Listed in the ITAA	190
Approved research institute	160
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	120
TAFE	110
Charitable services institution	100
Public institution for research	95
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	85
Non-profit hospital	80
Public fund on the register of harm prevention charities	75
Public fund for public benevolent institutions	75
Residential educational institution	65
Public university	60
Other organisations	370
Total	28,100

3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2012-13

This section of the paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2012-13 income tax returns.

As mentioned in the Executive Summary, the information presented is based on the amount and type of tax-deductible donations made to DGRs and claimed by Australian individual taxpayers for the period 1 July 2012 to 30 June 2013. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2012-13*.¹³ The 2012-13 report is the latest report that has been made publicly available.

This study uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at Item *D9 Gifts or Donations* in their individual income tax returns for the 2012 income year, and that have been processed by 31 October 2014. The data do not include corporate taxpayers as there is no provision on corporate taxpayers' tax returns to disclose gifts made to DGRs. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'.

The *Giving Australia* Report used a more liberal definition of gift to arrive at an estimated total of giving at \$11 billion for 2005 (excluding Tsunami giving of \$300 million). The \$11 billion total comprised \$5.7 billion from adult Australians, \$2 billion from charity gambling or special events and \$3.3 billion from business sources.¹⁴

¹³ The data represent information in tax returns for the 2012-13 year processed by the ATO as at 31 October 2013. It also includes some additional data supplied directly by the ATO to ACPNS researchers.

¹⁴ The Prime Minister's Community Business Partnership. (2005). *Giving Australia: Research on philanthropy in Australia*. Retrieved May 30, 2015 from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources>

3.1 Individual Taxpayer Donations

Table 1 in the Appendix to this paper (which forms the basis of Charts 6 to 11) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2012-13 income tax return and revised data for previous income years.¹⁵

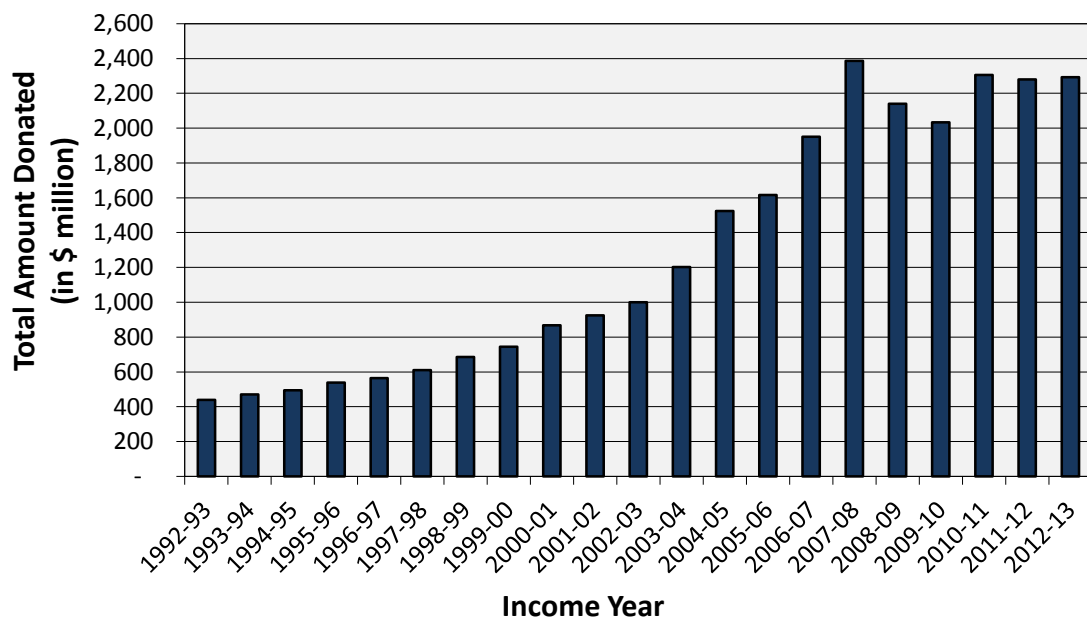
According to ATO Statistics, in 2012-13 a total of 4.55 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling \$2.29 billion. This represented an increase from the previous income year's total of \$2.24 billion.

Gift deductions represent 7.3% of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by Australian taxpayers in 2012-13 which totalled \$2.35 billion, or 7.49% of all personal taxpayer deductions.

Chart 6 (overleaf): Total Tax-Deductible Donations shows a twenty year comparison of the total amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers between the 1992-93 and 2012-13 income years.

¹⁵ The ATO revises its figures to take account of newly processed returns and adjustments for three years after initial release and Appendix 1 reflects all revisions to October 2013. The figures used in the text compare the state of the data as at October of the year to which the data relates so that proper comparisons can be made with the previous year.

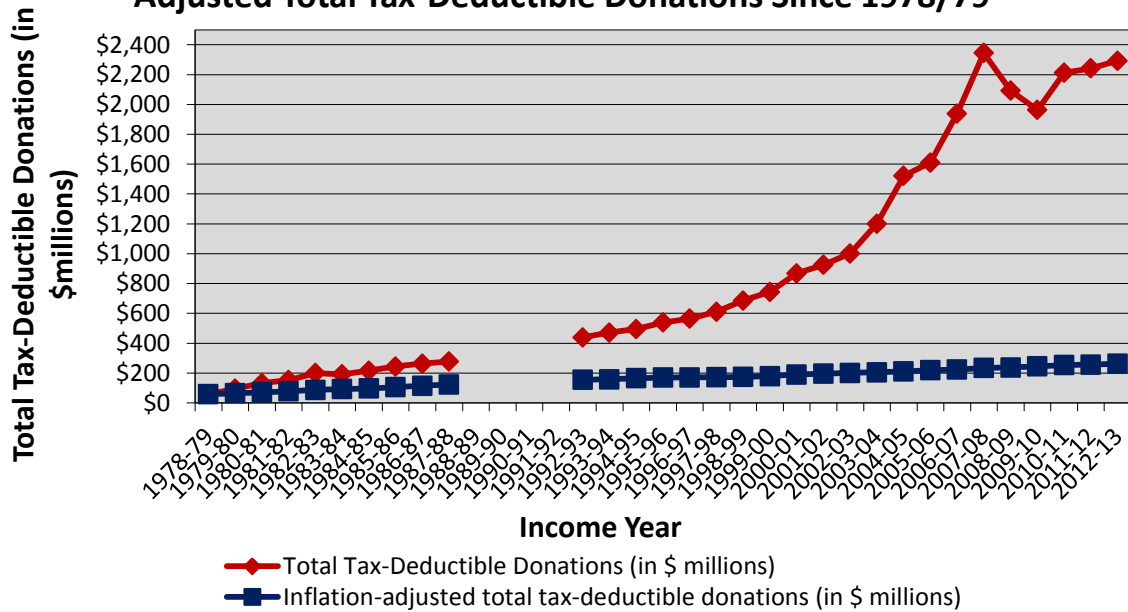
Chart 6: Total Tax-Deductible Donations



As *Chart 7* (overleaf), depicts, using a base year of 2011-12, the actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI). The ABS changed the index reference base in September 2012 from 1989-90 to 2011-12. As a result all CPI rates have been reset.¹⁶ As can be seen, total tax deductions dropped in 2008-2009 and 2009-10 but have risen since.

¹⁶ See <https://www.ato.gov.au/Rates/Consumer-price-index/> for more information on the CPI rate.

Chart 7: Total Tax-Deductible Donations to Inflation-Adjusted Total Tax-Deductible Donations Since 1978/79*



*Disclosure of tax-deductible donations was not required in income tax returns from 1988-1992.

Chart 8: Percentage of Donating Taxpayers to Total Taxpayers reveals that in 2012-13, 35.60% of the Australian taxpaying population (or 4.55 million Australian taxpayers) made and claimed tax-deductible donations. Put another way, about one in three Australian taxpayers donated money to DGRs and claimed tax deductions for these amounts during the 2012-13 income year.

Chart 8: Percentage of Donating Taxpayers to Total Taxpayers

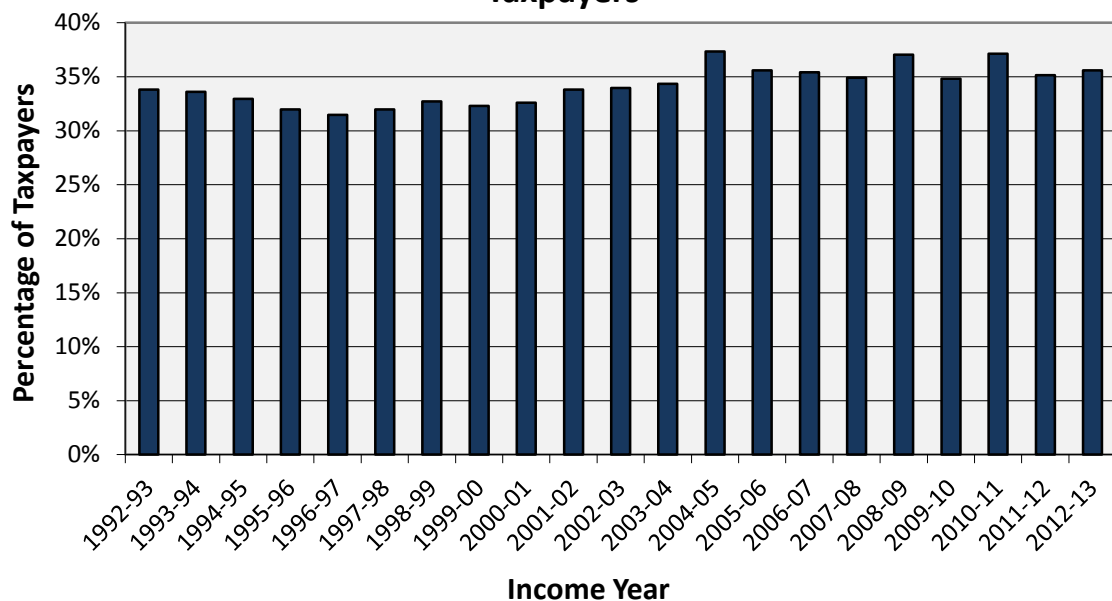


Chart 9 *Total Donating Taxpayers to Total Taxpayers* shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers in 2012-13.

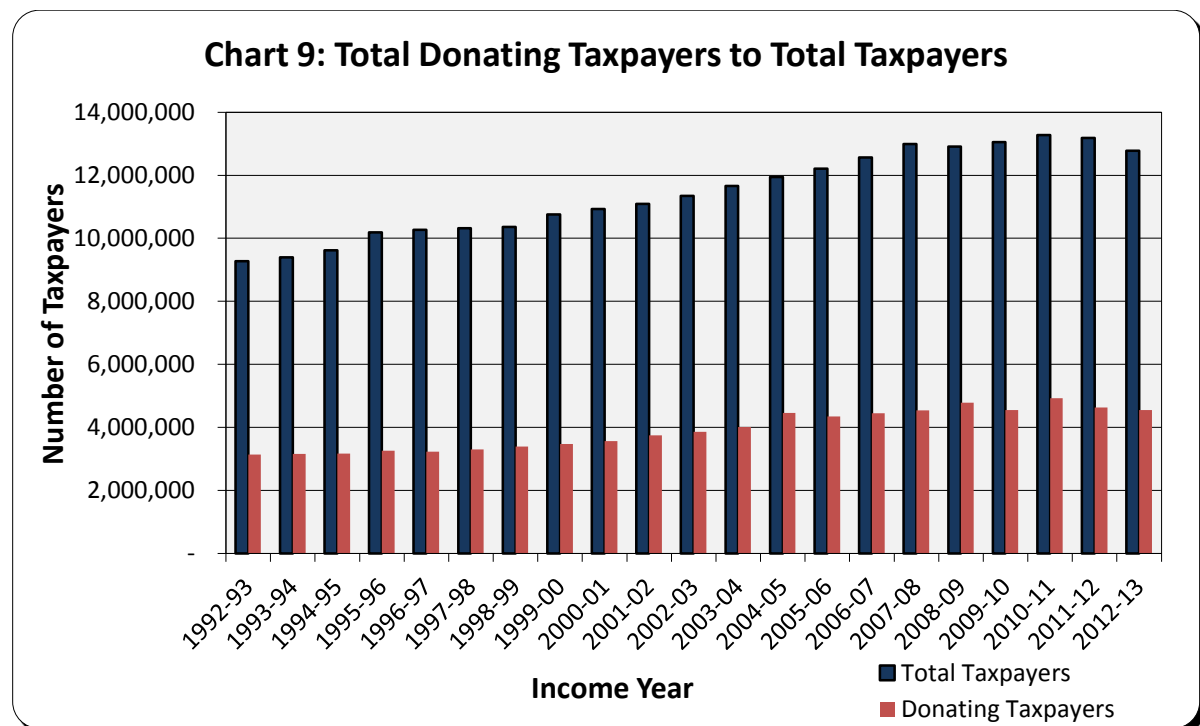


Chart 9 reveals that since 1992-93, the number of donating Australian taxpayers has increased from 3,134,555 to 4,548,810, whilst, in comparison, the total number of individuals (both taxable and non-taxable) has increased from 9,272,970 to 12,776,065 for the same period.

This leads to the conclusion that the number of donating taxpayers (33.80% in 1992-93 to 35.60% in 2012-13) is more than keeping pace with the total numerical growth of Australian individual taxpayers. The number of taxpayers claiming a deductible gift in 2012-13 increased by 12,440 from 2011-12, and the total amount donated increased by \$51 million (or 2.26%).

Chart 10 (overleaf): Average Tax-Deductible Donation shows a comparison of the average tax-deductible donations made to a DGR and claimed by individual Australian taxpayers from 1992-93 to 2012-13. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers for 2012-13 was \$504.02. This represented an increase since the previous income year, in which the average donation was \$494.25.

Chart 10: Average Tax-Deductible Donation

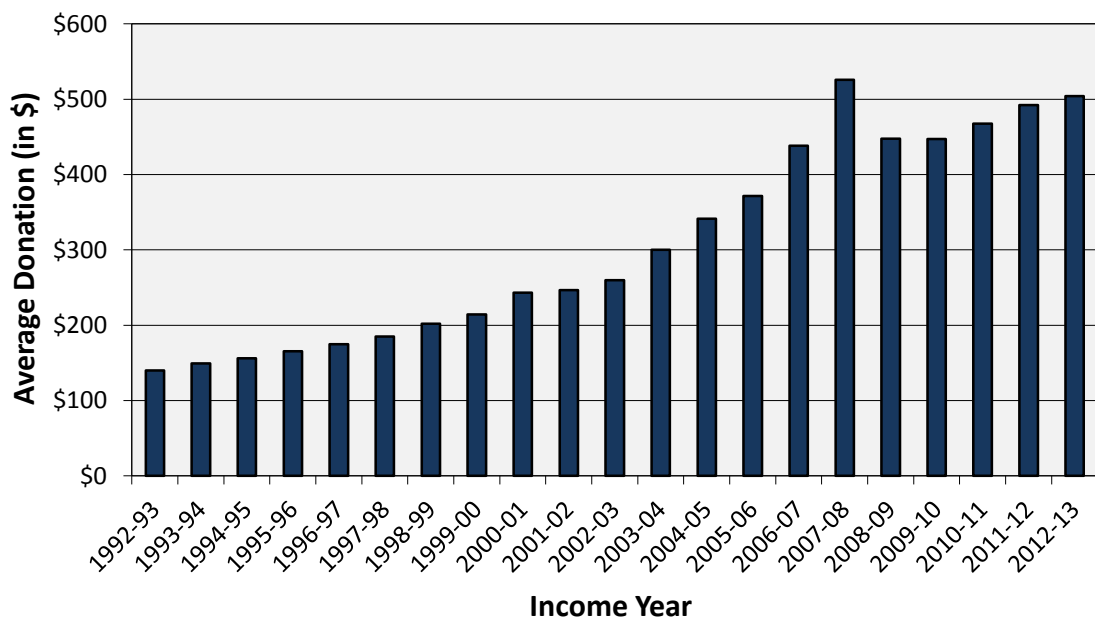


Chart 11: *Tax-Deductible Donations as a Percentage of Taxable Income* graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions.

Chart 11: Tax-Deductible Donations as a Percentage of Taxable Income

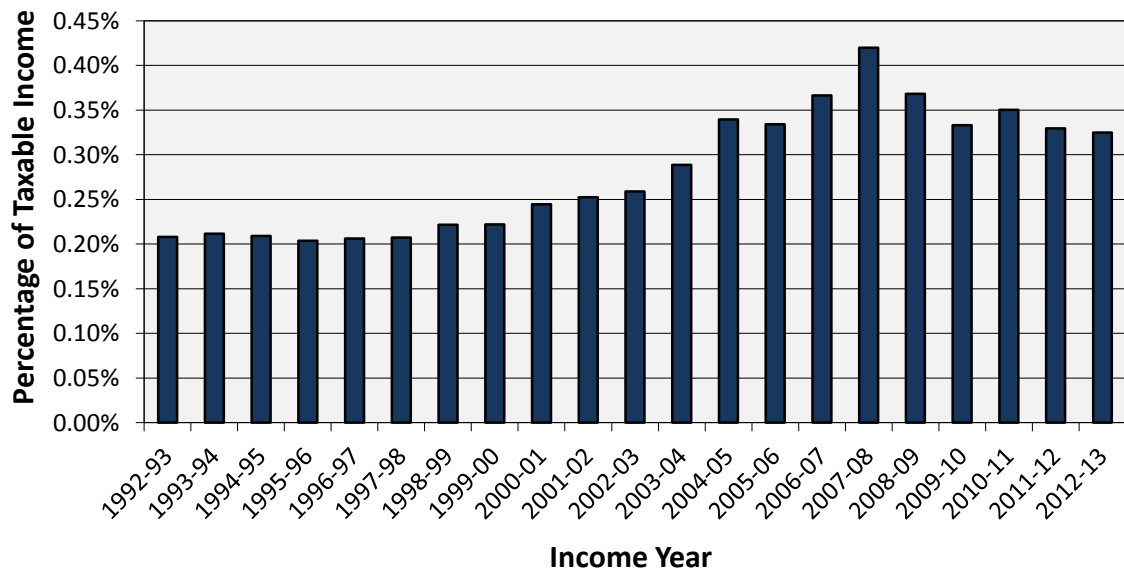


Chart 11 reveals that in 2012-13, on average, those individual taxpayers who make tax-deductible donations to DGRs donate 0.32% of their taxable income. This represented a slight decrease from the previous income year, in which the average percentage of taxable income donated was 0.33%. This is the second year of decline and is much lower than the high of 2007-08 where on average those who made a tax-deductible donation donated 0.42% of their income.

The ATO also provides information on workplace giving (see table 7 overleaf). The number of employees employed by workplace giving programs has decreased from 2011-12 which was a decrease itself from 2010-11. The number of employees using workplace giving has increased from the 2011-12, although the total amount donated has decreased.¹⁷

Table 7: Workplace Giving Programs 2010-11, 2011-12 and 2012-13 Income Years			
	2010-11	2011-12	2012-13
Total number of employees employed by workplace giving employers (no.)	3,333,580	2,958,090	2,928,725
Number of employees using workplace giving (no.)	157,588	132,885	141,910
Total donations given using workplace giving (\$m)	33	40	28

Source: Table 12: Individuals – workplace giving programs, 2010-11 to 2012-13 income years, Australian Taxation Office (2015) Taxation Statistics 2012-13

3.1.1 Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 6 to 11), our analysis reveals that Australia's giving has seemingly flat lined or increased slightly from the previous year in total. The numbers donating has slightly increased as has the average donation, but the percentage of income donated has decreased slightly. Overall the amount donated is still less than the high of 2007-08 where \$2.35 billion was donated in total.

There has been a slight decrease in the percentage of taxpayers claiming a tax deductible gift and the percentage of income being donated in 2012-13 compared to 2011-12. However the average tax deductible donation has increased from \$494.25 in 2011-12 to \$504.02 in 2012-13.

¹⁷ The ATO have revised their figures for 2011-12 so that the total amount donated via workplace giving was \$27 million in 2011-12 (not as previously published at \$40 million), resulting in an increase of 3.7% in 2012-13.

3.2 Individual Taxpayer Donations by GENDER

Table 2 in the Appendix to this paper (which forms the basis of Charts 12 to 18) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2012-13 income tax return according to gender.

Chart 12 (overleaf) shows the Total Tax-Deductible Donations by Gender.¹⁸ In 2012-13, 2,281,950 male taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.31 billion. This represented 57.14% of the total tax deductible donations made and claimed in 2012-13. A total of 2,267,005 female taxpayers made and claimed tax-deductible donations to DGRs totalling \$983 million in 2012-13. This represented 42.86% of the total tax deductible donations made and claimed in 2012-13.

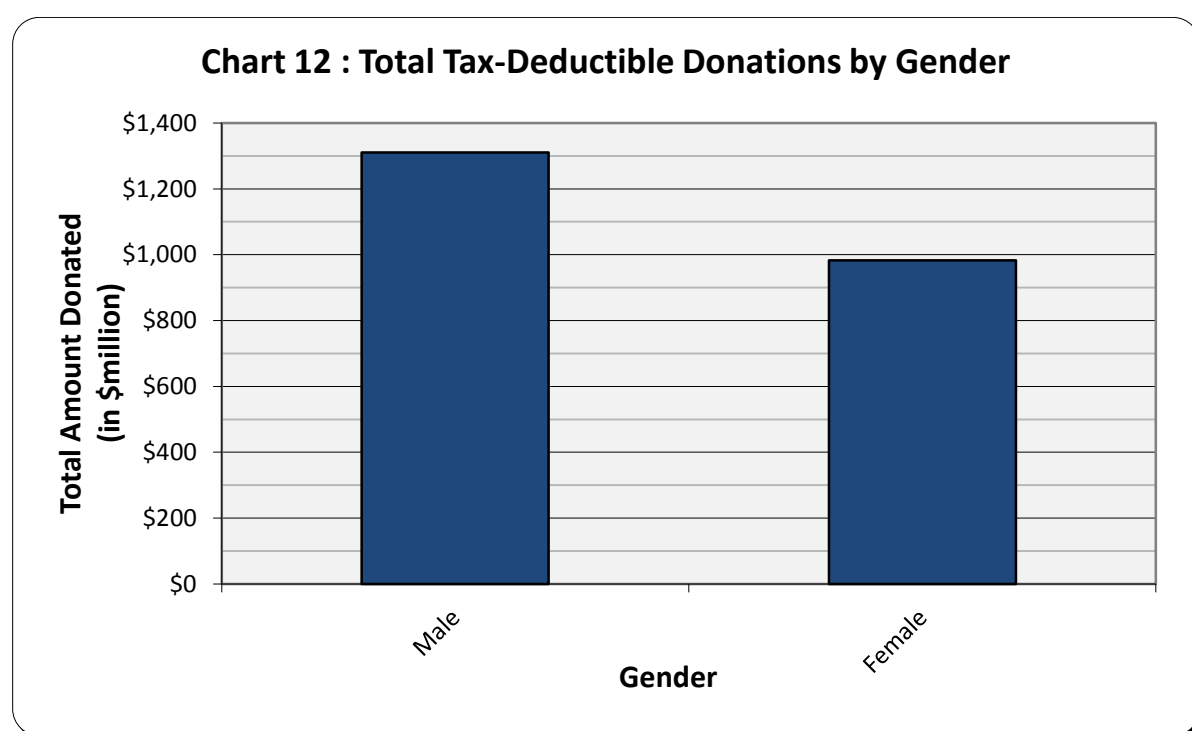


Chart 13 (overleaf): Percentage of Donating Taxpayers to Total Taxpayers by Gender reveals that in 2012-13, 34.45% of Australian male taxpayers and 37.37% of Australian female taxpayers made and claimed tax-deductible donations to DGRs. The combined average was 35.60%.

¹⁸ Please note, the data displayed is for people nominating their gender as either male or female. Data for people identifying their gender as 'other' is not displayed.

Chart 13: Percentage of Donating Taxpayers to Total Taxpayers by Gender

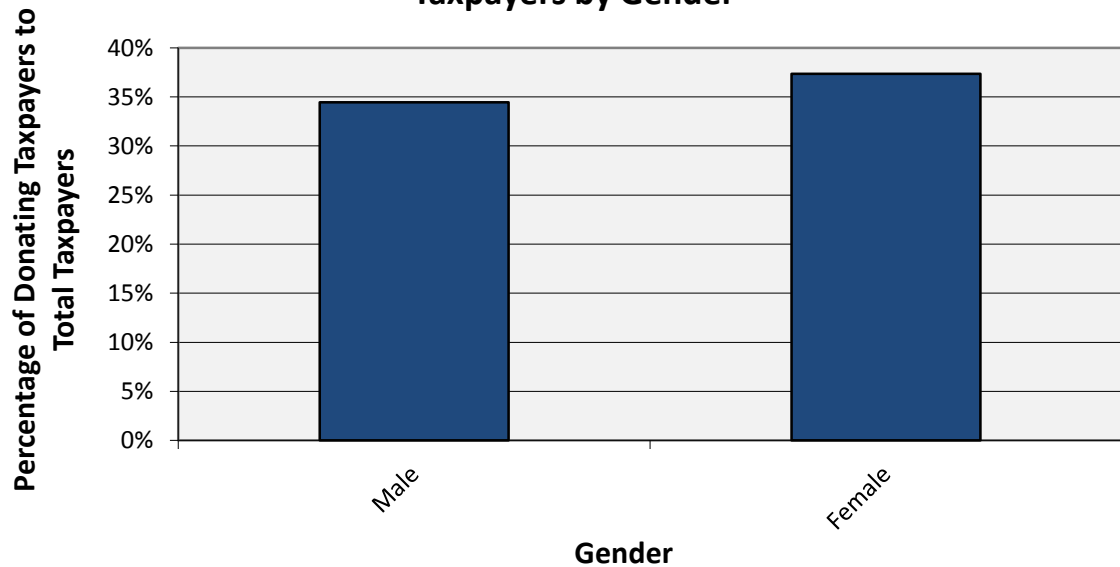


Chart 14: *Average Tax-Deductible Donation by Gender* reveals that the average tax-deductible donation made to DGRs and claimed in 2012-13 by Australian male taxpayers was \$574.04, while the average tax-deductible donation for Australian female taxpayers was \$433.51. These figures have increased slightly from 2011-12 with the average donation claimed by males increasing by \$5.21 (0.91%) and females increasing by \$13.54 (3.2%).

Chart 14: Average Tax-Deductible Donation by Gender

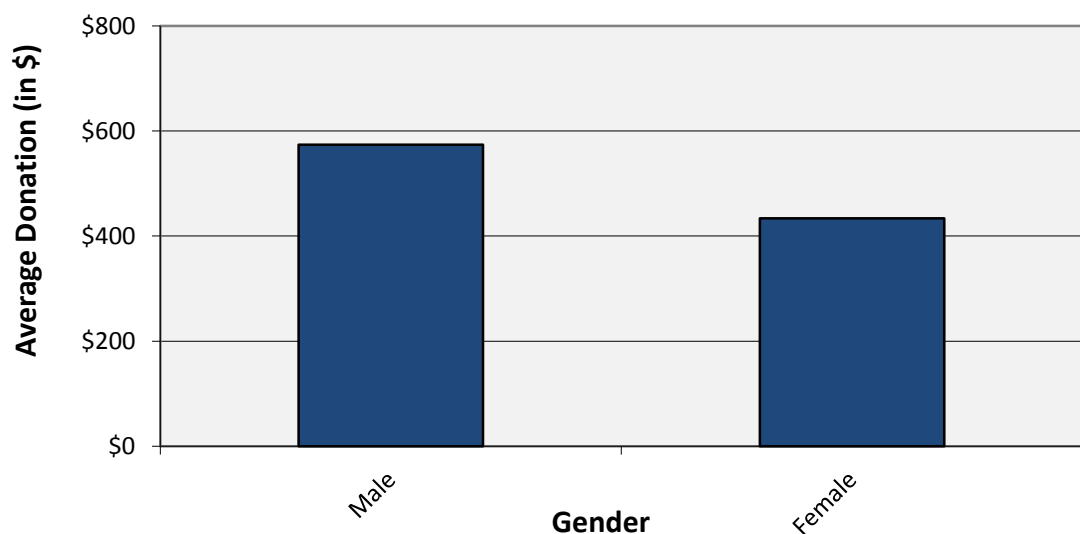
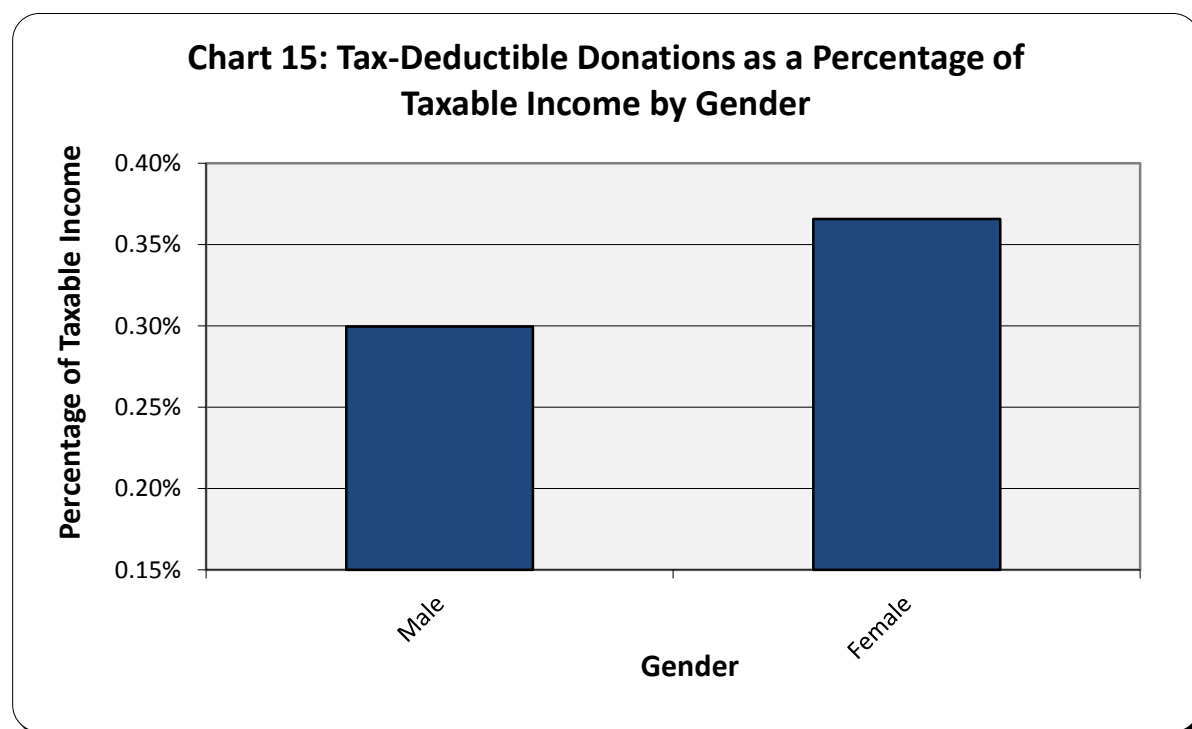


Chart 15: Tax-Deductible Donations as a Percentage of Taxable Income by Gender graphs the amount of tax-deductible donations made relative to the taxpayers' taxable income. The chart reveals that in 2012-13, on average, male Australian taxpayers who donated to DGRs claimed 0.30% of their taxable income in tax-deductible donations (a slight decrease from 0.31% in 2011-12), while female taxpayers who made donations to DGRs claimed 0.37% of their taxable income, the same percentage as 2011-12.



For the third time the ATO has provided gift deduction data by age range and gender. The claimants aged 75 years and over continue to donate the largest percentage (15.57%) and their average gift (\$2075.18) is well above the mean for all age groups (\$504.02). The total value of gifts from this age group reached \$331.34 million (an increase of 9.6% or \$28.99 million from 2011-12).

At the other end of the scale, the under 18 years group had 5,725 deductible gift claimants with an average gift of \$64.85, a modest increase from the 2011-12 year of 5.5% (where the average gift for this age group was \$61.44).

Chart 16: Average Tax-Deductible Donation by Age and Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2012-13 by Australian male taxpayers and female taxpayers increases with age. This figure indicates that males aged 75 years and over had the highest average tax-deductible donation compared to all age brackets, followed by females aged 75 years and over. This pattern is consistent with previous years. Interestingly, males have a higher average donation than females for every age group and it seems to widen with age being only a difference of \$2.70 in the under 18 group to a difference of \$500.64 in the 65 to 69 years group where it begins to decrease again. The exception to this is the 35-39 years age group where the difference between males and females is \$18.74 (a sharp decrease from the earlier age group where the difference is \$67.73.) However, in the next age group (40-44 years) this gap increases to \$121.47.

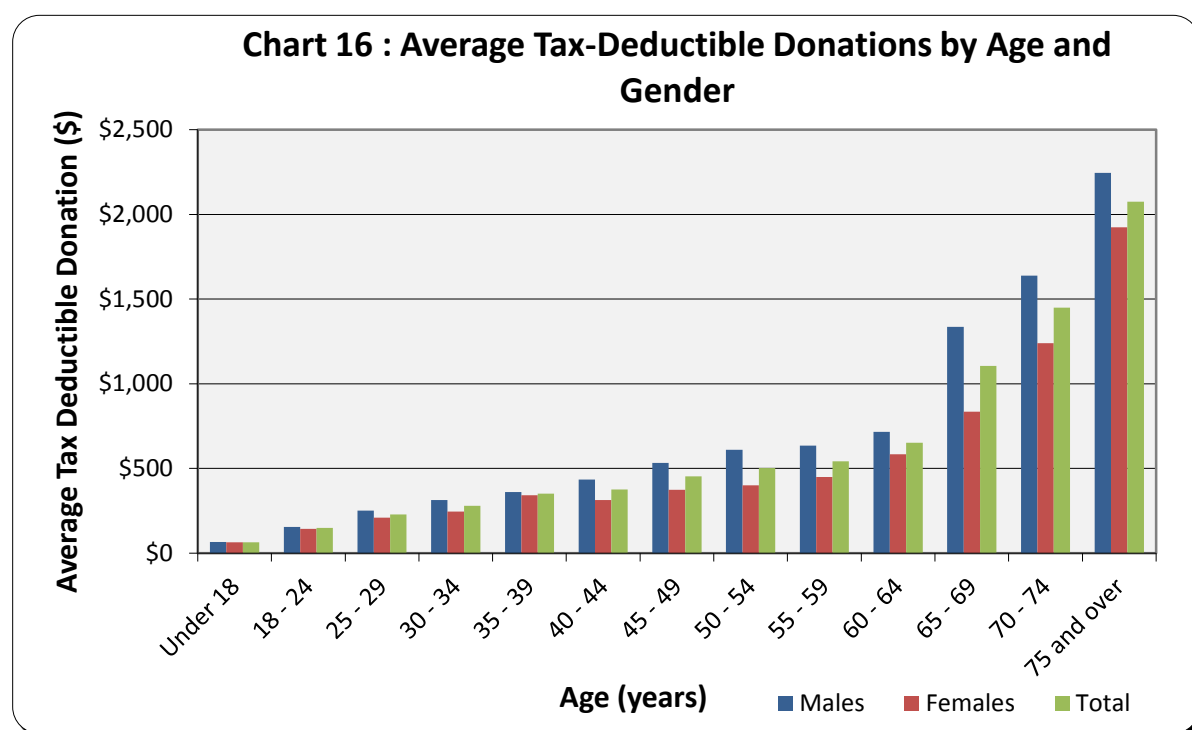


Chart 17 (overleaf): Total Tax-Deductible Donations by Age and Gender reveals that the total amount donated to DGRs and claimed in 2012-13 by Australian male and female taxpayers generally increases with age until the 50 to 54 years of age bracket where it then decreases until the age of 75 years and over where it increases considerably. This pattern is consistent with previous years.

Chart 17 : Total Tax-Deductible Donations by Age and Gender

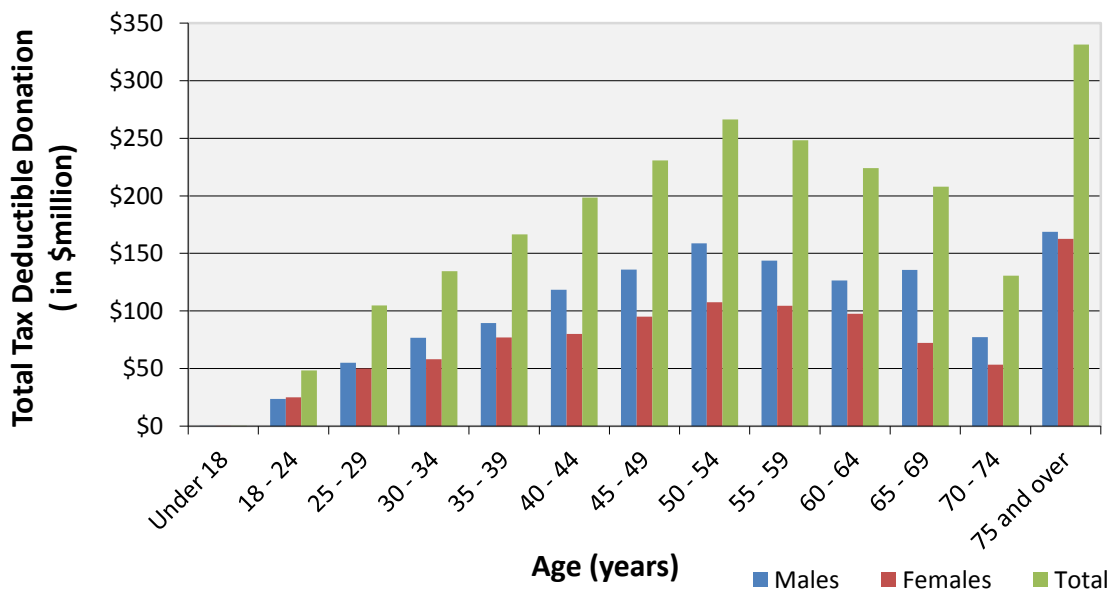
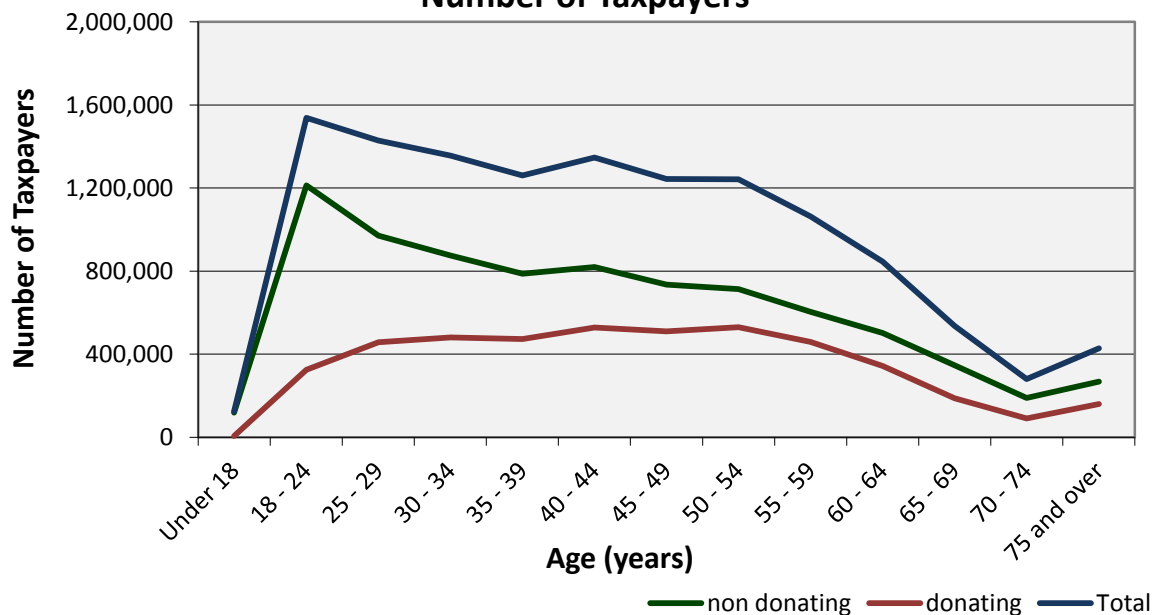


Chart 18: Number of Taxpayers reveals that the number of taxpayers is highest in the 18 to 24 years age bracket. This age bracket also has the highest number of non-donating taxpayers. The number of taxpayers gradually decreases with increasing age, although there are some fluctuations (small increases) in some age brackets.

Chart 18 : Number of Donating, Non Donating and Total Number of Taxpayers



3.2.1 Summary and Discussion

Based on the data extracted from Table 2 in the Appendix (forming the basis of Charts to 12 to 18), our analysis reveals that there is little difference in the amount of tax-deductible giving between male and female Australian taxpayers.

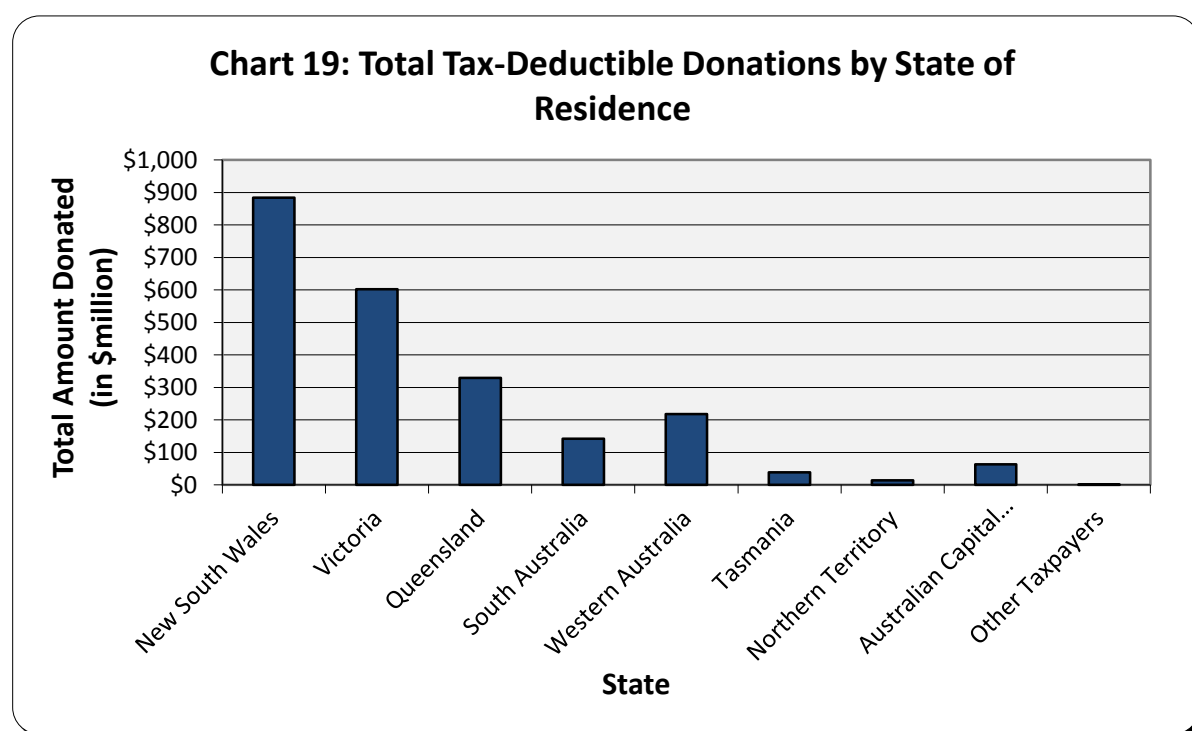
Male taxpayers in 2012-13 donated more in monetary terms than female taxpayers (both in terms of total and average tax-deductible donations). When expressed as a percentage of their respective taxable incomes, females donated more to DGRs than males (0.37% for females and 0.30% for males). This is consistent with previous years.

In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, more females claimed a tax-deductible donation (37.37%) compared to males (34.45%). The combined average was 35.60%.

3.3 Individual Taxpayer Donations by STATE OF RESIDENCE

Table 3 in the Appendix to this paper (which forms the basis of Charts 19 to 22) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2012-13 income tax returns according to their state of residence.¹⁹

Chart 19: Total Tax-Deductible Donations by State of Residence reveals that in 2012-13, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs. This is consistent with previous years.

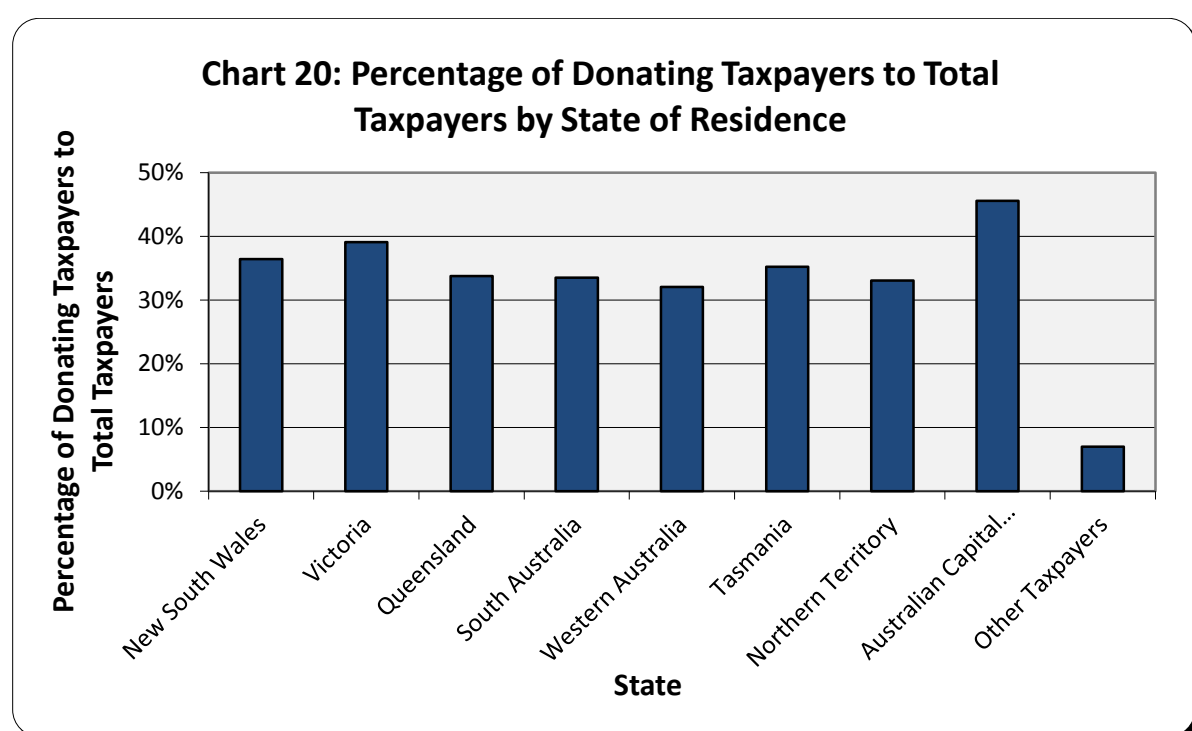


In 2012-13, a total of 1,449,680 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$884.22 million. This amount represented 38.59% of the national total and has increased from \$839.56 million in 2011-12. The next largest donor state was **Victoria** with 1,232,195 taxpayers claiming tax-deductible donations to DGRs of \$601.75 million, representing 26.26% of the national total. This has decreased from 2011-12 where 1,236,465 taxpayers claimed tax-deductible donations totally \$615.68 million.

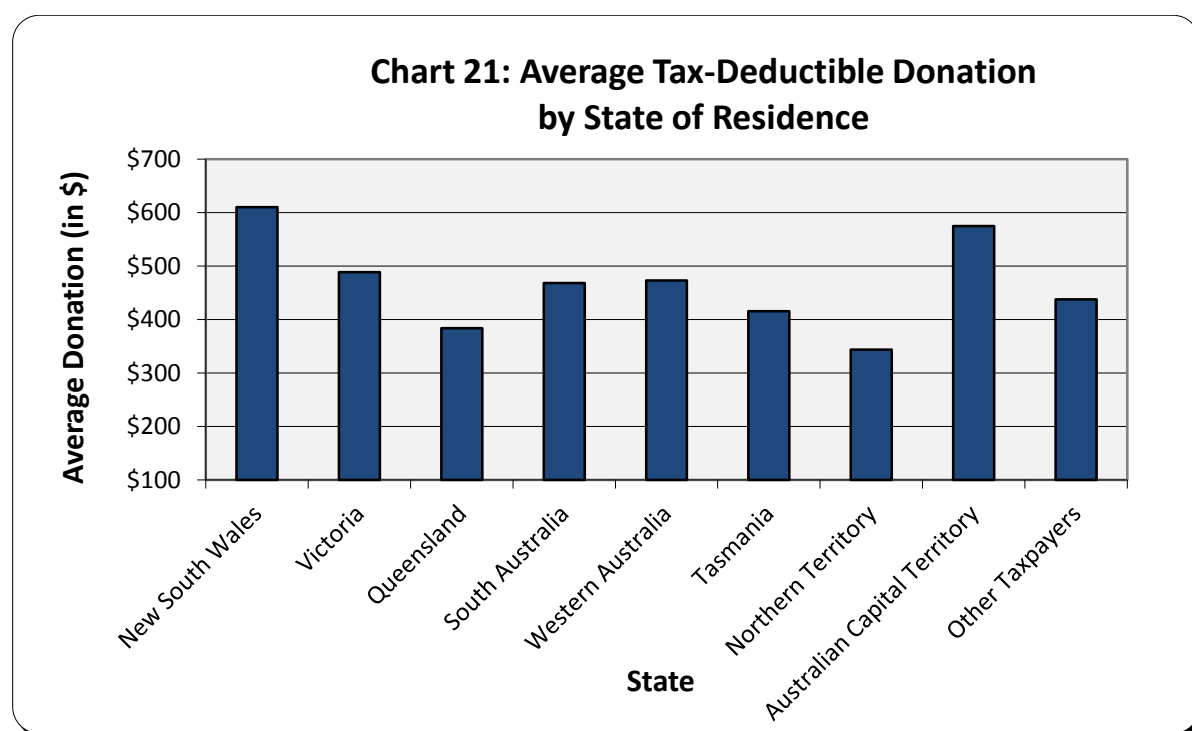
¹⁹ "Other taxpayers" includes taxpayers who are living overseas, taxpayers who did not state their residential postcode on their return and taxpayers living in other grouped postcodes.

Overall, 857,760 **Queensland** taxpayers donated a total of \$329.15 million (representing 14.36% of the national total). Together, these three states accounted for 79.21% of total tax-deductible donations made to DGRs in 2012-13.

Chart 20: Percentage of Donating Taxpayers to Total Taxpayers by State of Residence reveals that 45.57% of total taxpayers in the **Australian Capital Territory** made and claimed tax-deductible donations to DGRs in 2012-13, once again, the highest of all states and territories. In **Victoria**, 39.08% of taxpayers made and claimed tax-deductible donations to DGRs, followed by **New South Wales** with 36.41%. The national average was 35.60% (a slight decrease from 2011-12 where 35.62% of taxpayers claimed a tax-deductible give).



In terms of average tax-deductible donations per state, *Chart 21 (overleaf): Average Tax-Deductible Donation by State of Residence* reveals that in 2012-13, residents in **New South Wales** made and claimed the largest average tax-deductible donation to DGRs of \$609.94. This represents an increase of 6.06% (or \$34.83) from 2011-12 where the average tax-deductible donation in **New South Wales** was \$575.11.



This was then followed by the taxpayers living in **Australian Capital Territory** (\$574.58). Victorian taxpayers with an average tax deductible donation of \$488.36 and Western Australian taxpayers (\$473.20) followed. The national average for tax-deductible donations made to DGRs was \$504.02 (an increase from \$494.25 for the previous financial year). Taxpayers from the Northern Territory and Queensland had the lowest average tax-deductible donations at \$343.51 and \$383.73, respectively.

Chart 22 (overleaf): Tax-Deductible Donations as a Percentage of Taxable Income by State of Residence graphs the amount of the tax-deductible donations relative to the taxable income of taxpayers across each state.

Chart 22: Tax-Deductible Donation as a Percentage of Taxable Income by State of Residence

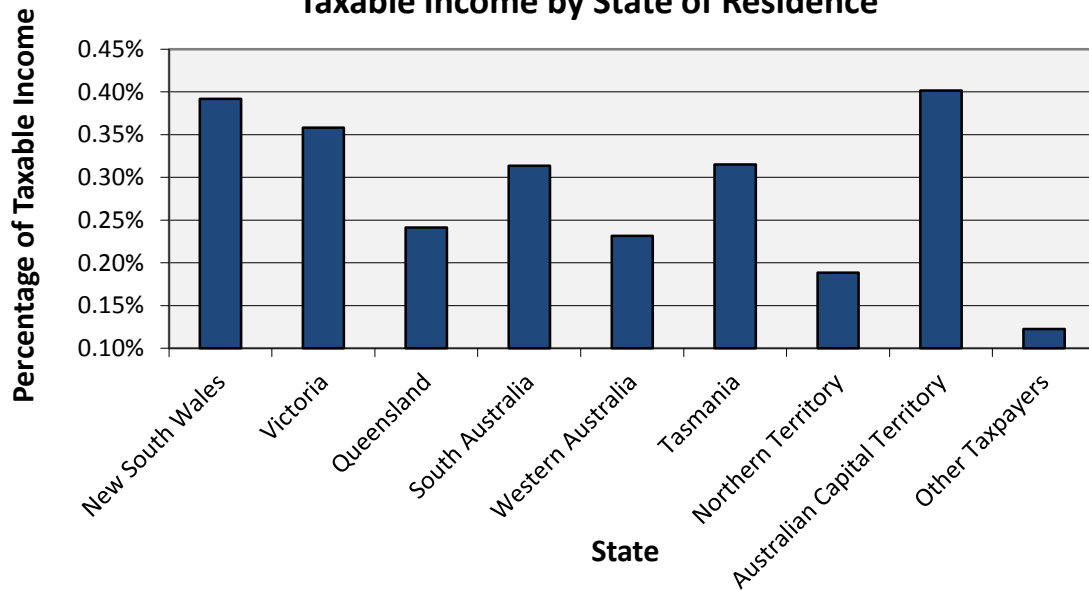


Chart 22 reveals that in 2012-13, taxpayers from the Australian Capital Territory donated approximately 0.40% of their taxable income to DGRs, followed by taxpayers in New South Wales with 0.39% of their taxable income, compared to the national average of 0.32%. Taxpayers in Victoria donated an average of 0.36% of their income to DGRs. Taxpayers in Queensland donated 0.24% of their income to DGRs. These figures have not differed greatly from 2011-12.

3.3.1 Size of gifts claimed by state and territory

For the fifth time, the ATO has provided information on the number and value of gifts claimed by taxpayers in each state and territory. This provides an indication of the level of giving by dollar value across states and territories in 2012-13.

For example, Table 9 shows that in New South Wales there were 228,680 taxpayers who claimed deductible gifts under \$25 which accounted for \$3,439,464 of donations to DGRs. At the other end of the scale in New South Wales, there were 2,015 taxpayers who claimed gifts of more than \$25,000 amounting in total to \$280,036,453 in donations claimed.

Data on the number and value of gifts for states other than New South Wales is available via Tables 10 – 16.

Table 9: Number and value of gifts claimed by taxpayers in NEW SOUTH WALES 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	228,680	3,439,464
More than \$25 to \$50	226,060	9,723,517
More than \$50 to \$250	512,810	67,189,967
More than \$250 to \$1,000	357,335	183,620,809
More than \$1,000 to \$5,000	108,745	208,611,123
More than \$5,000 to \$10,000	9,925	67,622,358
More than \$10,000 to \$25,000	4,415	65,394,451
More than \$25,000	2,015	280,036,453
Total	1,449,985	885,638,142

Table 10: Number and value of gifts claimed by taxpayers in VICTORIA 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	239,075	3,560,526
More than \$25 to \$50	229,640	9,931,249
More than \$50 to \$250	436,770	55,522,469
More than \$250 to \$1,000	246,755	125,884,180
More than \$1,000 to \$5,000	69,620	131,863,133
More than \$5,000 to \$10,000	6,010	40,953,767
More than \$10,000 to \$25,000	2,885	42,670,350
More than \$25,000	1,455	191,379,931
Total	1,232,210	601,765,605

Table 11: Number and value of gifts claimed by taxpayers in QUEENSLAND 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	209,330	2,992,497
More than \$25 to \$50	145,690	6,174,719
More than \$50 to \$250	270,555	34,671,088
More than \$250 to \$1,000	179,440	90,665,744
More than \$1,000 to \$5,000	46,970	88,288,513
More than \$5,000 to \$10,000	3,825	25,815,920
More than \$10,000 to \$25,000	1,470	21,042,380
More than \$25,000	515	59,504,241
Total	857,795	329,155,102

Table 12: Number and value of gifts claimed by taxpayers in SOUTH AUSTRALIA 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	65,315	962,273
More than \$25 to \$50	52,975	2,215,194
More than \$50 to \$250	97,245	12,237,616
More than \$250 to \$1,000	66,860	34,187,668
More than \$1,000 to \$5,000	17,830	33,193,930
More than \$5,000 to \$10,000	1,410	9,601,795
More than \$10,000 to \$25,000	580	8,592,501
More than \$25,000	210	40,598,696
Total	302,430	141,589,673

Table 13: Number and value of gifts claimed by taxpayers in WESTERN AUSTRALIA 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	91,525	1,363,579
More than \$25 to \$50	75,900	3,255,999
More than \$50 to \$250	149,415	19,536,075
More than \$250 to \$1,000	109,660	56,111,332
More than \$1,000 to \$5,000	30,410	56,895,854
More than \$5,000 to \$10,000	2,490	16,886,553
More than \$10,000 to \$25,000	1,060	15,392,288
More than \$25,000	375	48,632,914
Total	460,830	218,074,594

Table 14: Number and value of gifts claimed by taxpayers in TASMANIA 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	23,010	339,106
More than \$25 to \$50	16,025	677,015
More than \$50 to \$250	29,565	3,750,239
More than \$250 to \$1,000	18,855	9,658,386
More than \$1,000 to \$5,000	5,330	9,981,789
More than \$5,000 to \$10,000	425	2,891,327
More than \$10,000 to \$25,000	145	2,113,130
More than \$25,000	70	9,441,077
Total	93,430	38,852,069

Table 15: Number and value of gifts claimed by taxpayers in AUSTRALIA CAPITAL TERRITORY 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	18,295	256,719
More than \$25 to \$50	14,060	599,110
More than \$50 to \$250	32,090	4,246,937
More than \$250 to \$1,000	31,670	16,701,569
More than \$1,000 to \$5,000	11,495	21,522,432
More than \$5,000 to \$10,000	790	5,354,668
More than \$10,000 to \$25,000	295	4,285,203
More than \$25,000	110	9,426,431
Total	108,805	62,393,069

Table 16: Number and value of gifts claimed by taxpayers in NORTHERN TERRITORY 2012-13

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than \$0 to \$25	8,370	123,182
More than \$25 to \$50	6,775	298,113
More than \$50 to \$250	12,920	1,745,274
More than \$250 to \$1,000	9,580	4,892,353
More than \$1,000 to \$5,000	2,175	3,963,097
More than \$5,000 to \$10,000	175	1,174,843
More than \$10,000 to \$25,000	45	610,352
More than \$25,000	15	978,144
Total	40,060	13,785,358

3.3.2 Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 19 to 22), our analysis reveals that New South Wales taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2012-13. Taxpayers from this state also made the highest average tax-deductible donation to DGRs. Taxpayers residing in the Australian Capital Territory had the highest percentage of taxpayers claiming a tax-deductible gift. Taxpayers in this territory also donated the greatest percentage of their taxable income compared to the other states and territories (0.40%).

3.4 Individual Taxpayer Donations by STATE AND POSTCODE OF RESIDENCE

For the eighth year in a row, the ATO has provided information that allows us to drill down beyond state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift in 2012-13. A search tool for all Australian postcodes which will retrieve all the relevant deductible gift data for the years 2005-06 to 2012-13 is available from the ACPNS website: <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

3.4.1 Highest total gifts claimed

Tables 5 and 6 in the Appendix (which form the basis for Tables 17 to 20 in this working paper) list the top five postcodes in each state by highest total claimed gifts and highest average claimed gift.²⁰ There appears to be a relationship between the wealth of the taxpayers in each postcode and the total of the postcode's total tax deductible gifts claimed.

Table 17: Highest TOTAL Gifts Claimed by Taxpayers 2012-13 by POSTCODE for each State

State & Postcode		Places within Postcode	Total Gifts Claimed (\$)
NSW	2030	Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North	\$ 27,703,284
VIC	3142	Hawksburn, Toorak	\$ 26,267,788
QLD	4067	St Lucia, St Lucia South	\$ 9,713,190
SA	5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	\$ 12,907,664
WA	6153	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	\$ 18,369,465
TAS	7250	Prospect Vale, Prospect, Norwood, Newstead, Summerhill, St Leonards, Riverside, Ravenswood, West Launceston, Waverley, Trevallyn, Travellers Rest, East Launceston, Launceston, Blackstone Heights	\$ 5,408,604
NT	0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nightcliff, Nakara, Tiwi, Rapid Creek, Wanguri, Wagaman	\$ 2,556,966
ACT	2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	\$ 6,248,164

²⁰ Groups which include miscellaneous data including unknown/invalid postcodes and postcodes with less than 50 taxpayers were excluded as they do not refer to a specific postcode or region.

The postcode with the highest total gifts claimed in 2012-13 was NSW 2030 which includes the postal delivery locations of Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, and Watsons Bay. This postcode recorded \$27,703,284 in total gifts claimed. In Victoria, the postcode of VIC 3142 (Hawksburn, Toorak) has once again claimed the highest total amount of tax-deductible gifts in the state, a position it has claimed in Victoria every year since postcode data was recorded except the 2010-11 year where VIC 3141 (South Yarra) took out the title.

The states of Queensland and Western Australia have seen shifts in the postcode that claimed the highest total of tax deductible donations to DGRs from the previous year. *Table 18* shows the changes that have occurred between 2010-11 and 2012-13 and shows that the postcodes in Tasmania, the Northern Territory, and the Australian Capital Territory have remained constant across the three financial years in terms of highest total gifts claimed, while postcodes in Queensland and Western Australia have changed every year. Victoria, New South Wales, and South Australia had a shift in 2010-11 but have remained consistent for the two following years.

Table 18: Highest TOTAL Gifts Claimed by Taxpayers by POSTCODE for each State 2010-11, 2011-12 and 2012-13

	2010-11	2011-12	2012-13
NSW	2027	2030	2030
	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North
VIC	3141	3142	3142
	South Yarra	Hawksburn, Toorak	Hawksburn, Toorak
QLD	4217	4350	4067
	Benowa, Bundall, Bundall BC, Chevron Island, Gold Coast MC, Isle of Capri, Main Beach, Surfers Paradise	Athol, Blue Mountain Heights, Centenary Heights, Charlton, Clifford Gardens, Cotsworld Hills, Cranley, Darling Heights, Drayton, Drayton North, East Toowoomba, Finnie, Glenvale, Gowrie Mountain, Harlaxton, Harristown, Kearneys Spring, Middle Ridge, Mount Kynoch, Mount Lofty, Mount Rascal, Newtown, North Toowoomba, Northlands, Prince Henry Heights, Rangeville, Redwood, Rockville, South Toowoomba, Southtown, Toowoomba, Toowoomba BC, Toowoomba City, Toowoomba DC, Toowoomba East,	St Lucia, St Lucia South

Table 18: Highest TOTAL Gifts Claimed by Taxpayers by POSTCODE for each State 2010-11, 2011-12 and 2012-13

		Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Torrington, Wellcamp, Westbrook, Wilsonton, Wilsonton Heights, Wyalla Plaza	
SA	5006	5067	5067
	North Adelaide, North Adelaide Melbourne St	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park
WA	6050	6011	6153
	Coolbinia, Menora, Mount Lawley	Cottesloe, Peppermint Grove	Ardross, Applecross North, Applecross, Brentwood, Canning Bridge Applecross, Mount Pleasant,
TAS	7250	7250	7250
	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect Vale, Prospect, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston
NT	0810	0810	0810
	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creed, Tiwi, Wagaman, Wanguri	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creed, Tiwi, Wagaman, Wanguri	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nightcliff, Nakara, Tiwi, Rapid Creek, Wagaman, Wanguri
ACT	2602	2602	2602
	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson

Table 19 (overleaf): Highest Average Gifts Claimed by Taxpayers 2012-13 by Postcode for each State identifies the postcode in each state whose taxpayers had the largest average claimed deductible gift. This year the wealthiest postcode in Victoria, St Andrews (VIC 3761) claimed the highest average gift with an average tax-deductible donation of \$12,932 per gifting taxpayer. The mean taxable income for this postcode in 2012-13 was \$148,967.

After the significant increase in 2011-12, Western Australia had a large decrease in average gift with the top postcode of WA 6153 (Ardross, Applecross North, Applecross, Brentwood, Canning Bridge Applecross, Mount Pleasant) donating an average gift of \$3,768.10.²¹

South Australia also saw a significant decrease in the average gift donated with SA 5067 (Beulah Park, Kent Town, Norwood, Norwood South, Rose Park) donating on average \$5,389.42. This is compared to SA 5071 who last year donated on average \$11,356.16 making it the highest in the state for 2011-12. On the other hand, the Northern Territory postcode of NT 0851 claimed the highest average donation in the territory at \$1,077.53 (a substantial increase from \$685.38 from NT 0880 which was the highest average in 2011-12).

The highest average gift in New South Wales went to the wealthiest postcode in the country, NSW 2027 (Darling Point, Edgecliff, HMAS Rushcutters, Point Piper) recording an average gift of \$10,228.65, while in Queensland, 4067 (St Lucia, St Lucia South) donated \$5,614.56 on average.

Table 19: Highest AVERAGE Gifts Claimed by Taxpayers 2012-13 by POSTCODE for each State			
State & Postcode		Places within Postcode	Average Gift per Gifting Taxpayer (\$)
NSW	2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	10,229
VIC	3761	St Andrews	12,932
QLD	4067	St Lucia, St Lucia South	5,614
SA	5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	5,389
WA	6153	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	3,768
TAS	7162	Birchs Bay, Woodbridge	9,887
NT	0851	Katherine	1,077
ACT	2600	HMAS Harman, Parkes, Russell, Yarralumla, Canberra, Barton, Deakin, Capital Hill, Harman, Deakin West	1,200

²¹ The postcode of WA 6011 (Cottesloe, Peppermint Grove) had the highest total amount of tax-deductible gifts in 2011-12 at \$43,778,673, along with the highest average donation of \$19,857. The total amount donated from this postcode in 2012-13 was \$6,606,387 (a decrease of 85%), while the average gift donated was \$2,648.82 (a decrease of 86%). This suburb was the second wealthiest in 2011-12 with an average taxable income of \$146,661.35. In 2012-13, this postcode dropped to fourth wealthiest with an average taxable income of \$142,504. The postcode of NSW 2027 has remained the wealthiest postcode for the third time with a mean taxable income of \$177,514 in 2012-13.

Table 20 indicates the postcode in each state with the greatest participation rate by all taxpayers in that postcode. This does not appear to be obviously related to wealth of taxpayers. The postcode with the highest percentage rate (VIC 3842 at 54.56%) is a small town east of Melbourne with an average taxable income of \$47,720. The postcodes with the highest participation rates have changed since 2011-12 in all states except New South Wales and Western Australia.

Table 20: Highest PERCENTAGE of Taxpayers Claiming a Gift 2012-13 by POSTCODE for each State			
State & Postcode		Places within Postcode	% of Taxpayers claiming a gift
NSW	2700	Bundure, Colinroobie, Corobimilla, Cudgel, Euroley, Gillenbah, Morundah, Narrandera, Sandigo	51.59%
VIC	3842	Churchill	54.46%
QLD	4055	Upper Kedron, Ferny Hills DC, Bunya, Ferny Hills, Ferny Grove	43.61%
SA	5461	Halbury, Goyder, Mount Templeton, Hoskin Corner, Stow, Saints, Whitwarta, Watchman, Balaklava, Bowillia, Dalkey, Erith, Everard Central	52.94%
WA	6753	Newman	46.32%
TAS	7055	Huntingfield	48.84%
NT	0853	Tindal	44.44%
ACT	2605	Hughes, Garran, Curtin	51.73%

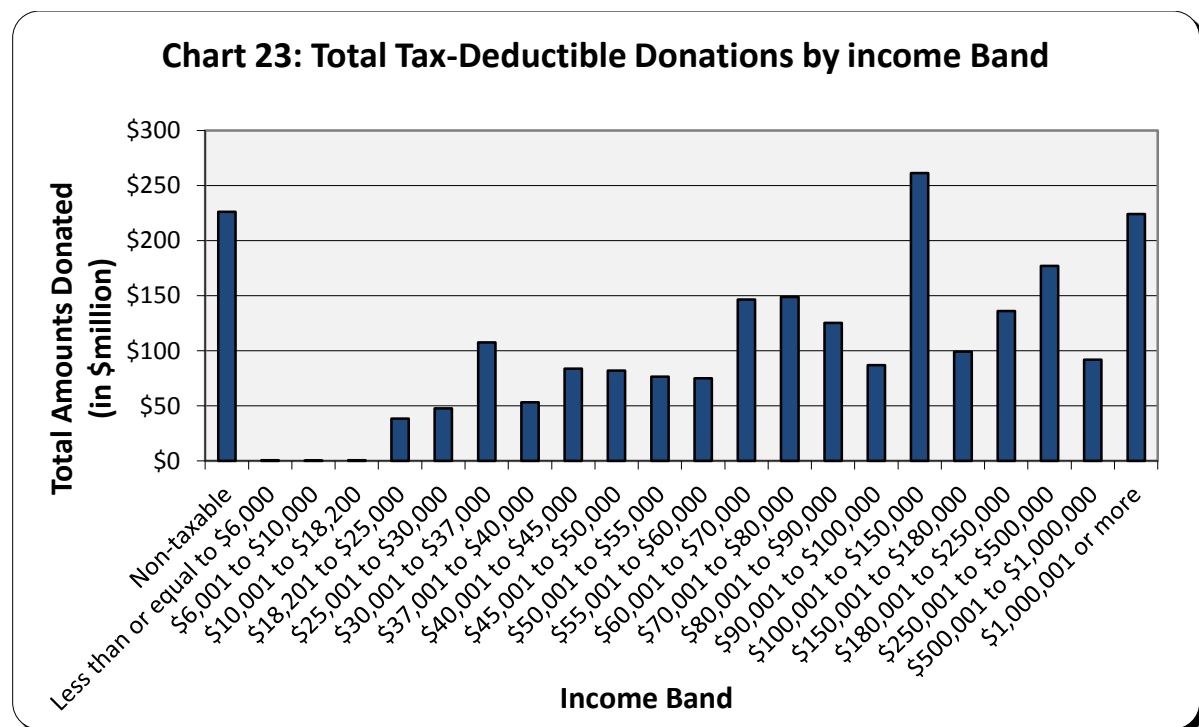
3.4 Summary and Discussion

Based on the data extracted from Tables 5 and 6 in the Appendix (comprising Tables 17 to 20), our analysis reveals that the largest amount of tax-deductible donations to DGRs in 2012-13 came from the New South Wales postcode of **NSW 2030 (Dover Heights, HMAS Watson, Watsons Bay, Vacluse, Rose Bay North)**. Taxpayers from the Victorian postcode of **VIC 3761 (St Andrews)** made the highest average tax-deductible donation to DGRs. It appears that the amount donated in total and on average is linked to the average taxable income in the postcode with both these postcodes being in the top 10 wealthiest postcodes in the country. Taxpayers residing in the Victorian postcode of **VIC 3842 (Churchill)** had the highest percentage of taxpayers claiming a tax-deductible gift.

3.5 Individual Taxpayer Donations by INCOME BAND

Table 4 in the Appendix to this paper (which forms the basis of Charts 23 to 26) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2012-13 income tax returns, according to income bands.

Chart 23: Total Tax-Deductible Donations by Income Band reveals that in 2012-13 total tax-deductible donations made to DGRs and claimed by Individual Australian taxpayers with a taxable income between \$100,001 and \$150,000 claimed \$261.31 million in tax-deductible gifts, representing the highest percentage (11.40%) of the total tax-deductible donations made and claimed in 2012-13. This is an increase from 2011-12 where taxpayers in this bracket claimed \$233.18 million in deductible donations. Individual taxpayers earning over \$1,000,000 per year donated \$224.37 million in total, a decrease compared to \$258.08 million in 2011-12 and \$227.60 million in 2011-12. Giving by taxpayers in this income band represented 9.79% of the total gifts claimed in 2012-13 (compared to 11.51% in 2011-12).



Taxpayers with a non-taxable income claimed \$226.31 million in tax-deductible gifts. This represented 9.88% of the total tax-deductible donations made and claimed by individual Australian taxpayers in that year.

Chart 24: Percentage of Donating Taxpayers to Total Taxpayers by Income Band reveal that there is a fairly smooth increasing trend from lower to higher income bands; with 5.60% of taxpayers claiming a gift in the less than \$6,001 income band compared to 59.49% for those with over \$1 million in taxable income.

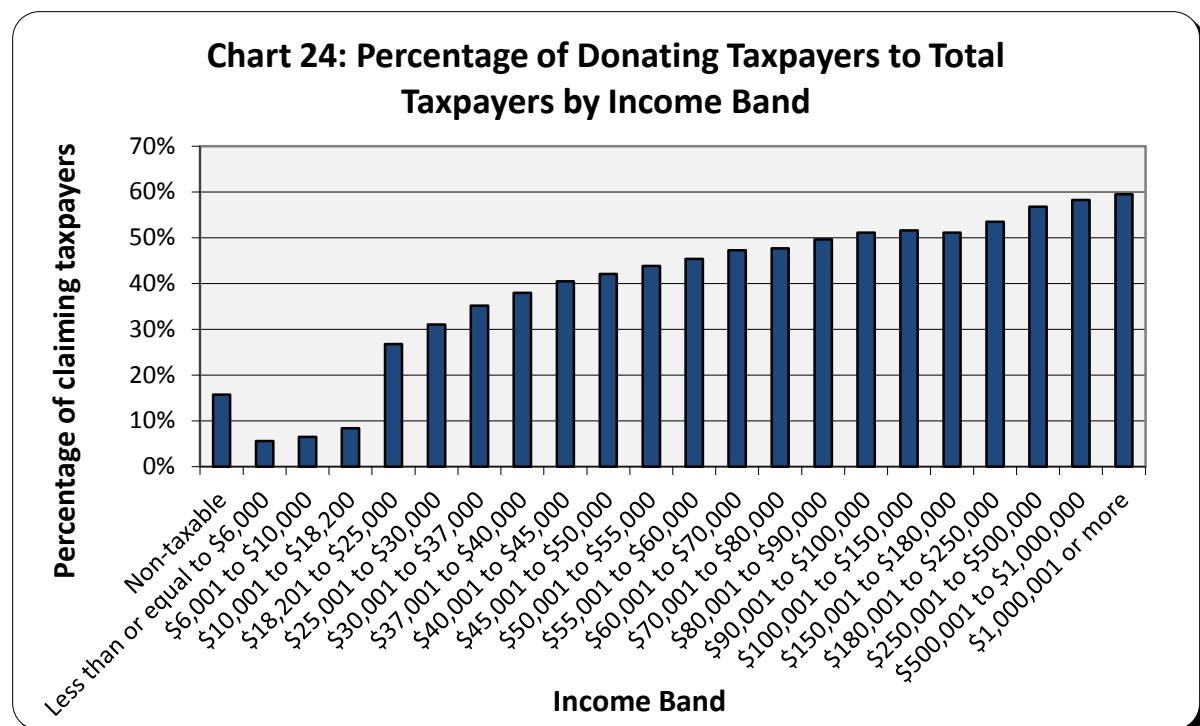


Chart 25 (overleaf): Average Tax Deductible Donation by Income Band shows, in general terms, the more one earns, the more one claims as a tax deductible donation. Whilst the average tax-deductible donation was \$504.02 in 2012-13, donating taxpayers with a taxable income over \$1 million per year claimed an average of \$41,244.73 in tax deductible donations. This figure has decreased somewhat from 2011-12 where the average donation was \$49,678.88, to a level similar to 2010-11 (\$40,606.60).

The average tax-deductible donation made and claimed by taxpayers in the lower income brackets ($\leq \$6,000$, $\$6,001-\$10,000$, and $\$10,001-\$18,200$) all had average tax-deductible donations above the national average ($\$588.61$, $\$625.67$, and $\$623.39$, respectively).

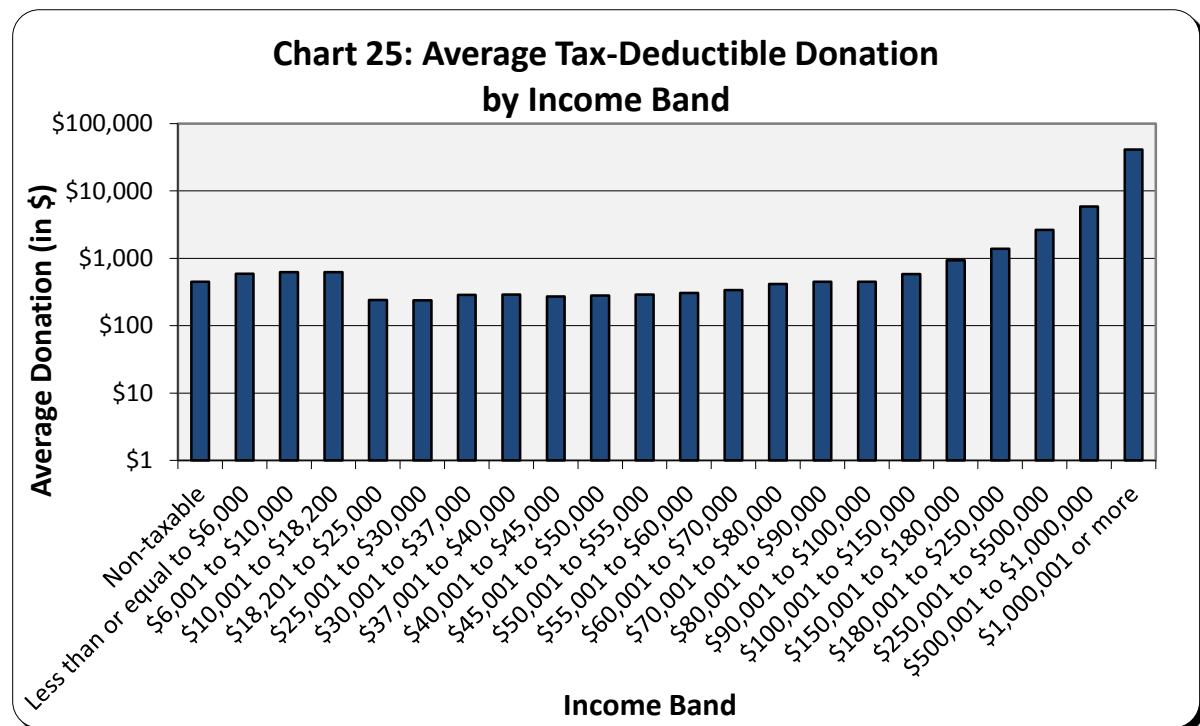
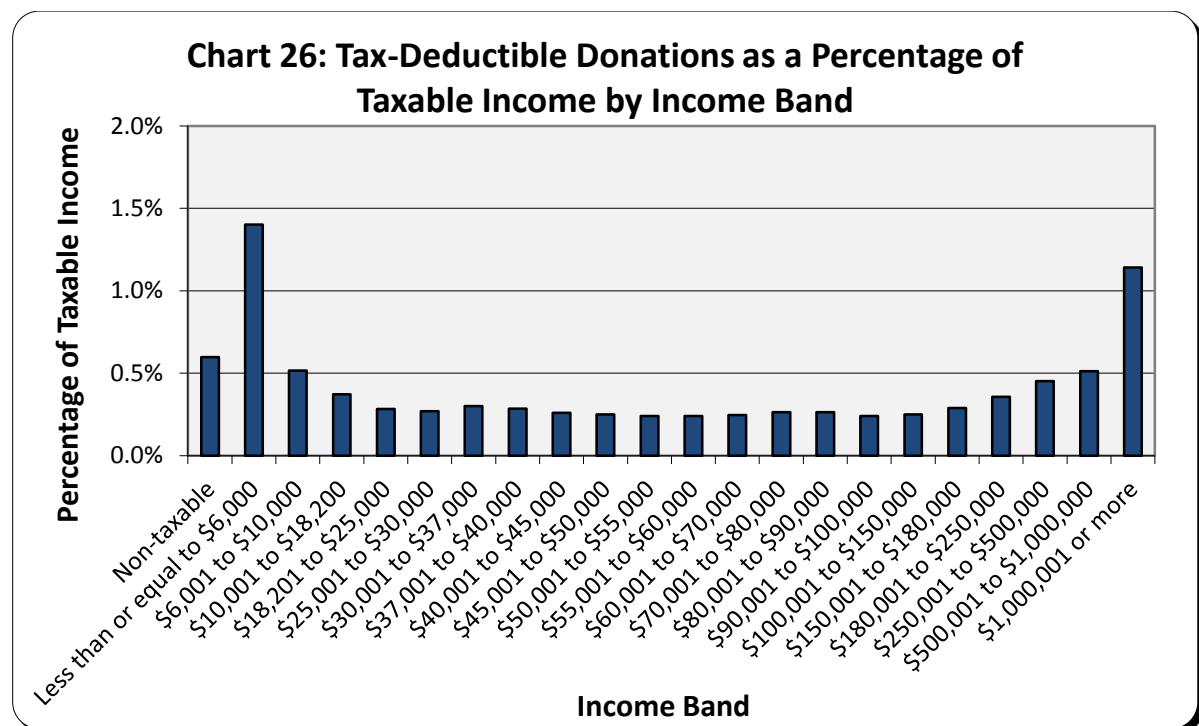


Chart 26 (overleaf): Tax-Deductible Donations as a Percentage of Taxable Income by Income Band graphs the amount of tax-deductible donations relative to the taxable incomes of donating taxpayers across each income band. The chart shows that those with the lowest and highest taxable incomes donated the highest percentage of their income in 2012-13. While this overall finding is consistent with previous years, in 2012-13 taxpayers in the less than or equal to $\$6,000$ income band donated the highest percentage of their income (1.40%, compared to 1.14% in 2011-12) followed by taxpayers earning $\$1$ million or more, who donated 1.14% of their taxable income (a decrease from 1.47% in 2011-12). In previous years, those earning $\$1$ million or more donated a greater percentage of their income than those earning $\$6,000$ or less.



3.5.1 Summary and discussion

Based on the data extracted from Table 4 in the Appendix (forming the basis of Charts 23 to 26), our analysis supports the general contention that the greater the taxable income, the greater the amount of tax-deductible donations made to DGRs and claimed by Australian taxpayers.

A total of 5,440 taxpayers with taxable incomes of more than \$1 million made and claimed tax-deductible donations to DGRs in 2012-13 totalling \$224.37 million. This represented 9.79% of all tax-deductible donations in 2012-13. However, for the first time, this income band did not donate the highest amount in total. Taxpayers in the \$100,001-\$150,000 claimed a total of \$261.31 million in tax-deductible donations.

For taxpayers with a taxable income less than \$6,001, the average claimed gift was \$588.61, with 5.60% of taxpayers in this income band claiming a gift. Taxpayers in this income band donated 1.40% of their taxable income, the greatest percentage of all income bands.

3.6 Taxpayer Donations by OCCUPATION

For the seventh time the ATO has made available data for wages and salary classified by occupation code of the taxpayer.

Occupation is taken from the personal tax return item 1. The occupation codes for 2012-13 are based upon the 'Australian and New Zealand Standard Classification of Occupations, First Edition' produced by the Australian Bureau of Statistics 2006. There are eight major groups:

- managers;
- professionals;
- technicians and trades workers;
- community and personal service workers;
- clerical and administrative workers;
- sales workers;
- machinery operators and drivers workers; and
- labourers.

Each major group has a number of sub groups. Table 7 in the appendix contains the data relating to these eight major groups of occupations.

On the Centre's website is a search tool for all occupations which will retrieve all the relevant deductible gift data for the year 2012-13 by occupation and years dating back to 2006-07. This is available from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Tables 21-24 below show the occupations with the highest average claimed gifts, highest total claimed gifts, highest percentage of claimed gifts against total income and highest percentage of participating taxpayers per occupation code. The miscellaneous 'no occupation' and 'other' categories have been omitted from the data analysis as well as occupation codes containing fewer than 50 people.

Table 21 identifies the top ten occupations by total gifts. Chief executives and managing directors (occupation code 1111) donated the highest amount in total, \$231,646,617 in 2012-13. This is an increase of 2.27% from 2011-12, where the total amount donated from this occupation code was \$226,489,128. This occupation has consistently donated the highest amount in total since data was first collected in the 2006-07 year and the amount donated by this group has grown each year for this group.²²

Table 21: Highest TOTAL Gifts Claimed by Individual Taxpayers 2012-13 by OCCUPATION			
Rank	Occupation Code	Occupation Code	Total value of gifts/donations (\$)
1	1111	Chief Executives and Managing Directors	\$ 231,646,617
2	1112	General Managers	\$ 53,253,896
3	2211	Accountants	\$ 45,377,713
4	2544	Registered Nurses	\$ 44,712,014
5	5311	General Clerks	\$ 33,582,953
6	2539	Other Medical Practitioners	\$ 32,177,858
7	2414	Secondary School Teachers	\$ 31,343,314
8	1311	Advertising and Sales Managers	\$ 28,915,318
9	9990	Occupation not matched	\$ 27,579,875
10	2412	Primary School Teachers	\$ 23,636,029

Table 22 (overleaf) displays the top ten occupation groups by average gift. This year, Barristers claimed the highest average tax-deductible donation (\$6,122.64). This is an increase of \$4,395.03 from 2011-12 (or 254.4%) where Barristers claimed the ninth highest average donation of \$1,727.61. Comparatively, the average donation by Chief Executives and Managing Directors decreased slightly from 2011-12 where they ranked highest at an average donation of \$4,862.89.

²² In 2006-07 and 2007-8, this occupation code was 1000 and incorporated, company directors, executive – type of executive unspecified, manager – type of manager unspecified so comparisons with these years are not possible.

Table 22: Highest AVERAGE Gifts Claimed by Individual Taxpayers 2012-13 by OCCUPATION			
Rank	Occupation Code	Occupation Code	Average gift (per gifting taxpayer) (\$)
1	2711	Barristers	\$ 6,122.64
2	1111	Chief Executives and Managing Directors	\$ 4,832.01
3	2533	Internal Medicine Specialists	\$ 2,880.33
4	2532	Anaesthetists	\$ 2,365.36
5	2539	Other Medical Practitioners	\$ 2,303.35
6	2535	Surgeons	\$ 2,284.25
7	2712	Judicial and Other Legal Professionals	\$ 2,215.84
8	9222	Consultant - financial investment	\$ 2,130.07
9	2531	Generalist Medical Practitioners	\$ 1,710.93
10	2346	Medical Laboratory Scientists	\$ 1,605.70

While the ordering of the top 10 has changed, all except Medical Laboratory Scientists were ranked in the top 10 for 2011-12. Financial Dealers were ranked eighth in 2011-12 but just missed out on tenth spot this year with an average tax-deductible donation of \$1,603.22 (a decrease from the \$1,856.78 in 2011-12).

Table 23 (overleaf) identifies deductible gifts as a percentage of income by occupation. Ministers of Religion (occupation code 2722) again ranked number one in 2012-13 claiming 1.98% of their taxable income as gifts to DGRs. Ministers of Religion have ranked first in all recorded years except 2007-08 and 2008-09 where they ranked second. Overall, this list features a mix of occupation codes with low and high mean taxable incomes.

Table 23: Highest PERCENTAGE of income claimed as gifts by individual taxpayers 2012-13 by OCCUPATION

Rank	Occupation Code	Occupation Code	Total gifts as a percent of total taxable income (%)
1	2722	Ministers of Religion	1.98%
2	2711	Barristers	1.95%
3	2346	Medical Laboratory Scientists	1.27%
4	1111	Chief Executives and Managing Directors	1.04%
5	1113	Legislators	0.95%
6	2530	Medical Practitioners	0.89%
7	9222	Consultant - financial investment	0.88%
8	2120	Media Professionals	0.82%
9	2114	Visual Arts and Crafts Professionals	0.78%
10	2712	Judicial and Other Legal Professionals	0.75%

Table 24 (overleaf) depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2012-13²³. For the third year in a row, the occupation with the highest percentage of donating taxpayers was Police (occupation code 4413) in which 72.37% of taxpayers made a tax-deductible donation). The occupation with the next highest percentage of donating taxpayers was Midwifery and Nursing Professionals (occupation code 2540) with 69.23% donating, followed by School Principals (67.47%), and Policy and Planning Managers (66.06%).

²³ Only occupation codes with at least 50 people were included in data analysis.

Table 24: Highest PERCENTAGE of donating taxpayers to total taxpayers 2012-13 by OCCUPATION

Rank	Occupation Code	Occupation Code	Percent of total taxpayers claiming a gift (%)
1	4413	Police	72.37%
2	2540	Midwifery and Nursing Professionals	69.23%
3	1343	School Principals	67.47%
4	1324	Policy and Planning Managers	66.06%
5	2712	Judicial and Other Legal Professionals	65.03%
6	1322	Finance Managers	60.98%
7	1323	Human Resource Managers	59.73%
8	1344	Other Education Managers	59.15%
9	2222	Financial Dealers	58.94%
10	2244	Intelligence and Policy Analysts	58.86%

Traditionally, this list is dominated by professions that involve a senior management positions that requires a high degree of demonstrated leadership, often of 'close' teams such as police, health, education, legal and banking and finance. There has been little shift in this list since 2010-11 with Police, School Principals and Policy and Planning Managers being in the top four for four years now.

4.0 LIMITATIONS OF THE STUDY

- a. This study only uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at *Item D9 Gifts or Donations* in their individual income tax returns for the 2012-13 income year. This study does not measure the total amounts gifted by Australian taxpayers. It is not known exactly what percentage of taxpayers make tax-deductible donations and forget to claim them in their income tax returns. Many smaller donations may not be claimed. For example, a \$2 door knock receipt may have been lost or forgotten to be claimed at tax time by many taxpayers. However, it is assumed that the larger the donation, the more likely the donation will be claimed by the taxpayer in their tax return.
- b. It is not known how many erroneous tax-deductible donations are claimed by taxpayers. For instance, in 2002-03, the ATO found 265,547 discrepancies in reviewing individual tax returns.
- c. This study is based only on the extent of charitable giving by individual taxpayers. It does not measure the extent of business or corporate giving. The statistics relating to the extent of tax-deductible donations made by non-individual taxpayers (such as companies, trusts, etc.) is not recorded in published ATO data. Unlike the individual income tax return, the partnership, trust and company income tax returns do not have an item equivalent to *Item D9 Gifts or Donations*.
- d. The amount recorded at *Item D9 Gifts or Donations* only represents those donations that can be claimed as an income tax deduction. Many individual taxpayers make donations to organisations that cannot be claimed as tax deductions (e.g. purchasing badges or tea towels, buying food and small items from charity-run fetes, buying tickets to a fundraising event or dinner, and sponsorships). The ATO statistics capture pure philanthropic gifts and contributions by individuals to DGRs.
- e. Some taxpayers do not lodge their tax returns by the due date. The ATO adds new information to its aggregate data set when it is processed. This means that the total tax-deductible gifts in a previously reported year may increase in a subsequent annual report, which includes references to previous years. For instance, the data presented in this paper is based on

information contained in individual taxpayers' 2012 tax returns processed by the ATO as at 31 October 2013.

- f. Any information contained in 2012-13 income tax returns lodged by Australian taxpayers after October 31 2014 will not be reflected in the 2015 Taxation Statistics publication. Instead, information relating to 2013 tax returns of individuals lodged after 31 October 2014 will be incorporated into, and reflected in, future Taxation Statistics publications. In this paper, we found certain figures have been revised and updated from previous Taxation Statistics publications. This is particularly so with the total number of donors, total tax-deductible donations made and donations according to state of residence. This paper indicates the situations where late taxpayer filings have not been included.
- g. The analysis of industry classifications and gift deductions should not be confused with taxpayers' occupations. The analysis is solely based on taxpayers who are sole traders. For example, lawyers may be included in:
- salary and wage taxpayers (employed lawyers);
 - sole trader lawyers who operate their own businesses;
 - lawyers who carry on business as partners in a partnership; or even
 - a company or trust.

Thus, this data should not be applied as if it represents the gift deductions of all taxpayers who might provide legal services, **ONLY** those who are sole trader business taxpayers.

- h. For the fifth time the ATO has provided data by occupation code declared in an individual taxpayer's return. There are a large number of taxpayers who do not declare their occupation or are classified as miscellaneous.

Despite these limitations, the ATO statistics are one of the few places in which donation information is collected on a rigorous basis. All taxpayers are required to make a formal declaration at the end of their tax returns that the information contained therein is correct. Under the system of self-assessment, the ATO generally treats the tax return lodged by a taxpayer as being correct when lodged.

However, the ATO has a wide-ranging audit program to confirm whether the details disclosed in taxpayers' income tax returns is correct or not. If the taxpayer has made a false or misleading statement or claimed an amount that cannot be substantiated, then the taxpayer is faced with the prospect of fines, penalties and interest charges.

The ATO Taxation Statistics also provide useful trend data as the information collated and published is collected annually on much the same basis. Other surveys are usually snapshots with different questions, methodology and definitions of what is a gift or donation.

Despite these limitations, it is considered that the results of this analysis will prove useful to fundraisers and in the development of fundraising strategies. Knowing where donors come from, and how much taxpayers within certain industries and specific occupations give, can assist DGRs to target fundraising strategies towards these donor groups.

5.0 BIBLIOGRAPHY

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6.0 APPENDIX

Taxation Statistics 2012-13
Table 1: Total and Average Donations (Revised ATO Data)²⁴²⁵
Income Years Ending 30 June 2002 to 30 June 2013

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Number of Taxable Taxpayers	9,241,690	9,442,995	9,723,380	9,920,200	9,850,200	10,083,420	9,582,260	9,537,600	9,815,520	10,098,810	9,476,960
Number of Non-Taxable Taxpayers	2,108,475	2,219,875	2,222,685	2,288,560	2,712,315	2,910,660	3,325,920	3,511,860	3,459,530	3,083,605	3,299,105
Total Taxpayers	11,350,160	11,946,065	11,946,065	12,208,760	12,562,515	12,994,080	12,908,185	13,049,460	13,275,050	13,182,415	12,776,065
Taxable income (\$ million)	386,455	416,344	449,106	483,219	532,311	568,595	581,278	610,179	658,167	691,761	705,597
Donating Taxpayers	3,854,545	4,006,745	4,462,255	4,346,220	4,448,860	4,536,475	4,780,600	4,545,765	4,928,310	4,631,685	4,548,810
Total Tax-Deductible Donations (\$ million)	1,001	1,202	1,524	1,615	1,951	2,386	2,141	2,033	2,305	2,279	2,293
Percentage Change	8.18%	20.14%	26.78%	5.96%	20.78%	22.31%	-10.28%	-5.04%	13.38%	-1.11%	0.58%
Percentage of Donors to Total Taxpayers	33.96%	34.35%	37.35%	35.60%	35.41%	34.91%	37.04%	34.83%	37.12%	35.14%	35.60%
Donation as a Percentage of Taxable Income	0.26%	0.29%	0.34%	0.33%	0.37%	0.42%	0.37%	0.33%	0.35%	0.33%	0.32%
Average Tax-Deductible Donation	259.65	300.08	341.60	371.61	438.49	525.96	447.81	447.23	467.71	492.14	504.02
Increase of Average Donation (\$)	12.95	40.43	41.52	30.01	66.87	87.47	-78.15	-0.58	20.48	24.44	11.88
Increase of Average donation (%)	5.25%	15.57%	13.84%	8.79%	17.99%	19.95%	-14.86%	-0.13%	4.58%	5.22%	2.41%

²⁴ Source: Table 1: Individuals Tax. Selected Items, for income years 1978-79 to 2012-13, Australian Taxation Office (2015) Taxation Statistics 2012-13

²⁵ The ATO revises its figures to take account of newly processed returns and adjustments for three years after initial release and this table reflects all revisions to October 2013. It differs from the figures used in the text as they compare the state of the data as at October of the year to which the data relates so that proper comparisons can be made with the previous year.

In previous years this table was updated back to the earliest years possible. This has been changed so the data is only updated for the two preceding years.

Taxation Statistics 2012-13 Table 2: Donations by Gender²⁶ Income Year Ending 30 June 2013								
Gender	Total Number of Individual Taxpayers	Taxable Income \$m	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %	Average Tax-Deductible Donation \$	Percentage of National Total %
			no.	\$m				
Male	6,623,395	437,004	2,281,950	1,310	34.45%	0.30%	574.04	57.14%
Female	6,066,740	268,593	2,267,005	983	37.37%	0.37%	433.51	42.86%
Total	12,776,065	\$ 705,597	4,548,810	\$ 2,293	35.60%	0.32%	\$ 504.02	100.00%

²⁶ Source: Table 2: Individual Tax. Selected items, by state/territory, age, gender, taxable status, and lodgement method, 2013-13 income year Australian Taxation Office (2015) Taxation Statistics 2012-13

Taxation Statistics 2012-13

Table 3: State of Residence²⁷

Income Year Ending 30 June 2013

State of Residence	Total Number of Individual Taxpayers	Taxable Income	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation	Percentage of National Total
		\$million	no.	\$m	%	%	\$	%
New South Wales	3,981,160	225,559	1,449,680	884.22	36.41%	0.39%	609.94	38.59%
Victoria	3,152,985	167,922	1,232,195	601.75	39.08%	0.36%	488.36	26.26%
Queensland	2,540,595	136,308	857,760	329.15	33.76%	0.24%	383.73	14.36%
South Australia	902,775	45,159	302,455	141.59	33.50%	0.31%	468.13	6.18%
Western Australia	1,438,320	94,168	460,830	218.07	32.04%	0.23%	473.20	9.52%
Tasmania	265,565	12,332	93,460	38.85	35.19%	0.32%	415.64	1.70%
Northern Territory	121,150	7,303	40,060	13.76	33.07%	0.19%	343.51	0.60%
Australian Capital Territory	239,455	15,607	109,130	62.70	45.57%	0.40%	574.58	2.74%
Other Taxpayers	47,815	1,191	3,330	1.46	6.96%	0.12%	438.05	0.06%
Total	12,776,065	\$ 705,597	4,548,810	\$ 2,293	35.60%	0.32%	\$ 504.02	100.00%

²⁷ Source: Table 4: Individual Tax. Selected items, by taxable income, state/territory, gender, and taxable status, 2012-13 year Australian Taxation Office (2015) Taxation Statistics 2012-13

Taxation Statistics 2012-13²⁸

Table 4: Income Band
Income Year Ending 30 June 2013

Taxable Income Bands	Total Number of Individual Taxpayers	Taxable Income	Percentage of Taxpayers in Income Band to Total	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation	Percentage of National Total
		\$m	Taxpayers	no.	\$m	%	%	\$	%
Non-taxable	3,212,825	37,855	25.32%	505,045	226.31	15.72%	0.60%	\$ 448.09	9.88%
Less than or equal to \$6,000	24,210	57	0.19%	1,355	0.80	5.60%	1.40%	\$ 588.61	0.03%
\$6,001 to \$10,000	8,635	68	0.07%	560	0.35	6.49%	0.52%	\$ 625.67	0.02%
\$10,001 to \$18,200	12,450	174	0.10%	1,040	0.65	8.35%	0.37%	\$ 623.39	0.03%
\$18,201 to \$25,000	597,105	13,552	4.71%	159,665	38.48	26.74%	0.28%	\$ 241.01	1.68%
\$25,001 to \$30,000	646,135	17,778	5.09%	200,610	47.89	31.05%	0.27%	\$ 238.70	2.09%
\$30,001 to \$37,000	1,063,235	35,811	8.38%	373,535	107.56	35.13%	0.30%	\$ 287.95	4.69%
\$37,001 to \$40,000	488,715	18,808	3.85%	185,635	53.47	37.98%	0.28%	\$ 288.05	2.33%
\$40,001 to \$45,000	760,910	32,310	6.00%	307,905	83.91	40.47%	0.26%	\$ 272.52	3.66%
\$45,001 to \$50,000	693,260	32,909	5.46%	291,630	82.10	42.07%	0.25%	\$ 281.53	3.58%
\$50,001 to \$55,000	605,995	31,785	4.78%	265,725	76.62	43.85%	0.24%	\$ 288.35	3.34%
\$55,001 to \$60,000	543,430	31,230	4.28%	246,670	75.11	45.39%	0.24%	\$ 304.49	3.28%
\$60,001 to \$70,000	915,400	59,316	7.21%	432,570	146.53	47.25%	0.25%	\$ 338.75	6.39%
\$70,001 to \$80,000	754,920	56,616	5.95%	359,685	148.86	47.65%	0.26%	\$ 413.86	6.50%
\$80,001 to \$90,000	561,195	47,498	4.42%	278,635	125.37	49.65%	0.26%	\$ 449.94	5.47%
\$90,001 to \$100,000	381,970	36,187	3.01%	195,280	87.16	51.12%	0.24%	\$ 446.32	3.80%
\$100,001 to \$150,000	871,630	104,444	6.87%	449,785	261.31	51.60%	0.25%	\$ 580.96	11.40%
\$150,001 to \$180,000	208,835	34,319	1.65%	106,740	99.24	51.11%	0.29%	\$ 929.76	4.33%
\$180,001 to \$250,000	184,205	38,133	1.45%	98,500	136.29	53.47%	0.36%	\$ 1,383.64	5.95%
\$250,001 to \$500,000	118,535	39,078	0.93%	67,285	177.05	56.76%	0.45%	\$ 2,631.36	7.73%
\$500,001 to \$1,000,000	26,915	17,938	0.21%	15,665	92.01	58.20%	0.51%	\$ 5,873.59	4.02%
\$1,000,001 or more	9,145	19,663	0.07%	5,440	224.37	59.49%	1.14%	\$ 41,244.73	9.79%
Total	12,776,065	\$ 705,597	4,548,810	\$ 2,293	35.60%	0.32%	\$ 504.02	100.00%	2,776,065

²⁸ Source: Table 3: Individual Tax. Selected items, by taxable income, age, gender and taxable status, 2012-13 year Australian Taxation Office (2015) Taxation Statistics 2012-13

Taxation Statistics 2012-13
Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
NSW						
2030	Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North	3690	\$ 27,703,284	\$ 7,507.67	38.82%	2.07%
2027	HMAS Rushcutters, Point Piper, Darling Point, Edgecliff	2465	\$ 25,213,625	\$ 10,228.65	41.60%	2.37%
2011	Elizabeth Bay, Potts Point, Rushcutters Bay, Woolloomooloo	4800	\$ 23,908,733	\$ 4,980.99	33.24%	2.03%
2088	Spit Junction, Mosman	8135	\$ 17,866,357	\$ 2,196.23	42.85%	0.68%
2089	Neutral Bay, Kurraba Point, Neutral Bay Junction	3555	\$ 16,307,624	\$ 4,587.24	40.35%	1.95%
VIC						
3142	Toorak, Hawksburn	3755	\$ 26,267,788	\$ 6,995.42	38%	1.83%
3124	Camberwell North, Camberwell, Camberwell West, Camberwell South, Middle Camberwell, Hartwell	5885	\$ 16,441,920	\$ 2,793.87	41%	1.37%
3101	Kew, Cotham	6020	\$ 15,949,263	\$ 2,649.38	38%	1.03%
3122	Auburn South, Hawthorn, Glenferrie South, Hawthorn West, Hawthorn North	5610	\$ 15,550,896	\$ 2,772.00	37%	1.14%
3141	South Yarra	5620	\$ 15,205,070	\$ 2,705.53	36%	1.15%

Taxation Statistics 2012-13

Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
QLD						
4067	St Lucia, St Lucia South	1730	\$ 9,713,190	\$ 5,614.56	33.53%	2.51%
4007	Hamilton Central, Ascot, Hamilton	2815	\$ 7,907,365	\$ 2,809.01	35.34%	1.02%
4350	Gowrie Mountain, Glenvale, Harristown, Harlaxton, Drayton North, Drayton, Finnie, East Toowoomba, Cotswold Hills, Clifford Gardens, Darling Heights, Cranley, Blue Mountain Heights, Athol, Charlton, Centenary Heights, Mount Lofty, Mount Kynoch, Middle Ridge, Kearneys Spring, Northlands, North Toowoomba, Newtown, Mount Rascal, Redwood, Rangeville, Prince Henry Heights, Northpoint, Toowoomba, Southtown, South Toowoomba, Rockville, Toowoomba East, Toowoomba South, Toowoomba City, Toowoomba DC, Top Camp, Torrington, Toowoomba Village Fair, Toowoomba West, Wilsonton, Wilsonton Heights, Wellcamp, Westbrook, Wyalla Plaza	20535	\$ 7,657,561	\$ 372.90	35.66%	0.26%
4069	Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Brookfield, Upper Brookfield, Pullenvale, Pinjarra Hills, Kenmore Hills, Kenmore East	8245	\$ 7,390,947	\$ 896.42	38.54%	0.41%

Taxation Statistics 2012-13

Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
4740	Mackay DC, Mackay Harbour, Mackay North, Mackay South, Mackay West, McEwens Beach, Mount Jukes, Mount Pleasant, Munbura, Nindaroo, North Mackay, Ooralea, Paget, Racecourse, Richmond, Rosella, Sandiford, Rural View, South Mackay, Slade Point, The Leap, Te Kowai, West Mackay, Andergrove, Bakers Creek, Alexandra, Alligator Creek, Chelona, Cremorne, Blacks Beach, Cape Hillsborough, Beaconsfield, Belmunda, Balbetta, Balnagowan, Foulden, Erakala, Eimeo, East Mackay, Dunnrock, Dundula, Dumbleton, Dolphin Heads, Mackay Caneland, Mackay, Homebush, Hay Point, Haliday Bay, Habana, Grasstree Beach, Glenella	19370	\$ 5,553,850	\$ 286.72	38.12%	0.16%
SA						
5067	Beulah Park, Norwood South, Rose Park, Kent Town, Norwood	2395	\$ 12,907,664	\$ 5,389.42	36.40%	2.82%
5062	Mitcham Shopping Centre, Netherby, Springfield, Torrens Park, Brown Hill Creek, Clapham, Hawthorn, Kingswood, Lower Mitcham, Lynton, Mitcham	3875	\$ 7,584,708	\$ 1,957.34	40.03%	1.10%
5251	Mount Barker, Bugle Ranges, Wistow, Mount Barker Summit, Mount Barker Springs, Mount Barker Junction	2355	\$ 6,023,589	\$ 2,557.79	31.17%	1.64%
5006	North Adelaide, North Adelaide Melbourne St	1495	\$ 4,327,595	\$ 2,894.71	34.85%	1.20%
5066	Wattle Park, Stonyfell, Waterfall Gully, Burnside, Beaumont, Hazelwood Park, Erindale	2950	\$ 3,758,577	\$ 1,274.09	37.44%	0.61%

Taxation Statistics 2012-13
Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
WA						
6153	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	4875	\$ 18,369,465	\$ 3,768.10	34.95%	1.31%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3980	\$ 6,977,635	\$ 1,753.17	34.33%	0.48%
6010	Karrakatta, Claremont North, Claremont, Swanbourne, Mount Claremont	3910	\$ 6,606,387	\$ 1,689.61	36.32%	0.56%
6011	Peppermint Grove, Cottesloe	2295	\$ 6,079,047	\$ 2,648.82	35.01%	0.65%
6012	Mosman Park	1850	\$ 4,722,159	\$ 2,552.52	32.71%	0.76%
TAS						
7250	Prospect Vale, Prospect, Norwood, Newstead, Summerhill, St Leonards, Riverside, Ravenswood, West Launceston, Waverley, Travallyn, Travellers Rest, East Launceston, Launceston, Blackstone Heights	10255	\$ 5,408,604	\$ 527.41	36.90%	0.39%
7005	Sandy Bay, Lower Sandy Bay, Dynnyrne	3070	\$ 3,065,521	\$ 998.54	37.97%	0.59%
TAS other		490	\$ 2,487,871	\$ 5,077.29	30.25%	2.65%
7000	West Hobart, Hobart, Mount Stuart, North Hobart, Queens Domain, Glebe	3620	\$ 1,921,613	\$ 530.83	43.12%	0.42%
7018	Bellerive, Howrah, Montagu Bay, Mornington, Rosny, Rosny Park, Tranmere, Warrane	5160	\$ 1,819,131	\$ 352.54	44.37%	0.32%

Taxation Statistics 2012-13
Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
NT						
0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nightcliff, Nakara, Tiwi, Rapid Creek, Wanguri, Wagaman	7160	\$ 2,556,966	\$ 357.12	36.49%	0.22%
0870	White Gums, The Gap, Stuart, Braitling, Ciccone, Alice Springs, Araluen, Gillen, Sadadeen, Desert Springs, East Side	4640	\$ 2,022,849	\$ 435.96	34.52%	0.27%
0820	Bayview, Charles Dawin, East Point, Eaton, Coonawarra, Darwin DC, Ludmilla, Parap, Fannie Bay, Larrakeya, The Narrows, Winnellie, Stuart Park, The Gardens, Woolner	4240	\$ 1,677,083	\$ 395.54	34.28%	0.18%
0812	Anula, Holmes, Buffalo Creek, Leanyer, Karama, Marrara, Malak, Wulagi	4375	\$ 1,191,996	\$ 272.46	38.03%	0.17%
0830	Archer, Driver, Durack, Farrar, Palmerston, Moulden, Marlow Lagood, Gray, Yarrowonga, Woodroffe, Shoal Bay	4220	\$ 1,045,152	\$ 247.67	38.12%	0.16%

Taxation Statistics 2012-13
Table 5: Highest total deductible gifts by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
ACT						
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	8990	\$ 6,248,164	\$ 695.01	47.15%	0.50%
2615	Spence, Kippax, Latham, Macgregor, Melba, Holt, Higgins, Fraser, Flynn, Florey, Dunlop, Charnwood	12460	\$ 5,038,965	\$ 404.41	45.78%	0.32%
2611	Bimberi, Brindabella, Coombs, Coree, Chapman, Cooleman, Wright, Weston, Weston Creek, Uriarra Village, Waramanga, Stromlo, Uriarra, Rivett, Stirling, Fisher, Holder, Denman Prospect, Duffy	7635	\$ 4,519,500	\$ 591.94	50.61%	0.46%
2614	Weetangera, Scullin, Page, Macquarie, Jamison Centre, Hawker, Cook, Aranda	5950	\$ 4,433,584	\$ 745.14	48.41%	0.56%
2617	Lawson, McKellar, University of Canberra, Bruce, Evatt, Giralang, Kaleen, Belconnen, Belconnen DC	8390	\$ 4,195,446	\$ 500.05	43.38%	0.37%

Taxation Statistics 2012-13

Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
NSW						
2027	HMAS Rushcutters, Point Piper, Darling Point, Edgecliff	2465	\$ 25,213,625	\$ 10,228.65	41.60%	2.37%
2108	Coasters Retreat, Palm Beach, Currawong Beach, Great Mackerel Beach	450	\$ 3,642,956	\$ 8,095.46	34.75%	2.87%
2030	Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North	3690	\$ 27,703,284	\$ 7,507.67	38.82%	2.07%
2409	Boonal, Boggabilla	115	\$ 817,889	\$ 7,112.08	37.10%	4.51%
2110	Hunters Hill, Woolwich	2355	\$ 14,730,336	\$ 6,254.92	40.43%	1.89%
VIC						
3761	St Andrews	240	\$ 3,103,798	\$ 12,932.49	37%	3.17%
3944	Portsea	145	\$ 1,142,904	\$ 7,882.10	37%	2.06%
3142	Toorak, Hawksburn	3755	\$ 26,267,788	\$ 6,995.42	38%	1.83%
3943	Sorrento	315	\$ 1,389,684	\$ 4,411.70	32%	2.13%
3010	University of Melbourne	25	\$ 97,118	\$ 3,884.72	36%	1.85%
QLD						
4067	St Lucia, St Lucia South	1730	\$ 9,713,190	\$ 5,614.56	33.53%	2.51%
4007	Hamilton Central, Ascot, Hamilton	2815	\$ 7,907,365	\$ 2,809.01	35.34%	1.02%
4364	Brookstead	40	\$ 69,183	\$ 1,729.58	20.51%	0.57%
4472	Mount Enniskillen, Blackall	210	\$ 327,767	\$ 1,560.80	24.28%	0.96%
4374	Dalveen	40	\$ 58,577	\$ 1,464.43	21.05%	1.02%

Taxation Statistics 2012-13

Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
SA						
5067	Beulah Park, Norwood South, Rose Park, Kent Town, Norwood	2395	\$ 12,907,664	\$ 5,389.42	36.40%	2.82%
5354	Swan Reach, Marks Landing, Naidia, Bakara, Fisher, Bakara Well	40	\$ 181,438	\$ 4,535.95	22.86%	3.17%
5420	Whyte Yarcowie, Canowie Belt	5	\$ 19,226	\$ 3,845.20	14.29%	0.91%
5006	North Adelaide, North Adelaide Melbourne St	1495	\$ 4,327,595	\$ 2,894.71	34.85%	1.20%
5251	Mount Barker, Bugle Ranges, Wistow, Mount Barker Summit, Mount Barker Springs, Mount Barker Junction	2355	\$ 6,023,589	\$ 2,557.79	31.17%	1.64%
WA						
6153	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	4875	\$ 18,369,465	\$ 3,768.10	34.95%	1.31%
6243	Wilga West, Wilga	10	\$ 33,127	\$ 3,312.70	33.33%	4.03%
6517	Carnamah	55	\$ 168,240	\$ 3,058.91	18.33%	0.93%
6011	Peppermint Grove, Cottesloe	2295	\$ 6,079,047	\$ 2,648.82	35.01%	0.65%
6012	Mosman Park	1850	\$ 4,722,159	\$ 2,552.52	32.71%	0.76%
TAS						
7162	Birchs Bay, Woodbridge	120	\$ 1,186,407	\$ 9,886.73	32.88%	7.44%
TAS other		490	\$ 2,487,871	\$ 5,077.29	30.25%	2.65%
7210	Lake Leake, Campbell Town	105	\$ 124,569	\$ 1,186.37	22.11%	0.62%
7005	Sandy Bay, Lower Sandy Bay, Dynnyrne	3070	\$ 3,065,521	\$ 998.54	37.97%	0.59%
7053	Taroona, Bonnet Hill	965	\$ 819,883	\$ 849.62	45.31%	0.69%

Taxation Statistics 2012-13

Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2013

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift	% making gift	% of taxable Income
NT						
0851	Katherine	385	\$ 414,850	\$ 1,077.53	24.76%	0.48%
0847	Pine Creek	50	\$ 29,894	\$ 597.88	27.03%	0.30%
0880	Nhulunbuy, Gunyangara, Yirrkala, Gapuwiyak	225	\$ 131,421	\$ 584.09	30.20%	0.24%
0881	Nhulunbuy	900	\$ 504,939	\$ 561.04	40.27%	0.35%
0871	Alice Springs	870	\$ 454,871	\$ 522.84	35.01%	0.32%
ACT						
2600	HMAS Harman, Parkes, Russell, Yarralumla, Canberra, Barton, Deakin, Capital Hill, Harman, Deakin West	2670	\$ 3,204,085	\$ 1,200.03	46.76%	0.59%
2603	Red Hill, Manuka, Forrest, Griffith	2760	\$ 3,160,393	\$ 1,145.07	44.88%	0.51%
2605	Hughes, Garran, Curtin	3880	\$ 3,970,143	\$ 1,023.23	51.73%	0.69%
2618	Hall, Springrange, Nanima, Wallaroo	320	\$ 314,133	\$ 981.67	37.21%	0.56%
2604	Kingston, Causeway, Narrabundah	3160	\$ 2,896,796	\$ 916.71	44.32%	0.51%

Taxation Statistics 2012-13
Table 7: Occupation Code
Income Year Ending 30 June 2013

Occupation	Total Number of Individual Taxpayers	Taxable Income	Total Tax-Deductible Donations		Average Gift	Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income
			no.	\$ m			
		\$ m	no.	\$ m	\$	%	%
Managers	1,260,060	118,209	566,740	459	810.40	44.98%	0.39%
Professionals	2,199,210	169,950	1,062,220	576	542.10	48.30%	0.34%
Technicians and Trades Workers	1,197,785	73,776	425,975	99	232.58	35.56%	0.13%
Community and Personal Service Workers	1,057,620	40,119	373,535	84	224.73	35.32%	0.21%
Clerical and Administrative Workers	1,609,185	82,985	704,885	196	277.35	43.80%	0.24%
Sales Workers	866,245	30,472	253,990	49	194.53	29.32%	0.16%
Machinery Operators and Drivers	633,990	38,476	247,195	57	230.06	38.99%	0.15%
Labourers	1,058,685	41,317	291,140	58	198.45	27.50%	0.14%
Other	2,808,030	110,294	624,315	715	1,145.26	22.23%	0.65%